



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 25, 2013

Via E-mail

Zhang Hui

Chief Executive Officer

Tsingda eEDU Corporation

c/o No. 0620, Yongleyingshiwenhuanan Rd.

Yongledian Town, Tongzhou District

Beijing

People's Republic of China

Re: Tsingda eEDU Corporation
Schedule 13E-3 filed by Tsingda eEDU Corporation, et al.
Filed January 24, 2013
File No. 005-85496
Form 10-K for Fiscal Year Ended December 31, 2011
Filed March 30, 2012
File No. 000-52347

Dear Mr. Hui:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spigel
Assistant Director