



DIVISION OF  
CORPORATION FINANCE

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

February 24, 2011

Mr. Zhoufeng Shen  
Chief Executive Officer  
Teen Education Group, Inc.  
NO. 288 Maodian Road  
Liantang Industrial Park, Qingpu District  
Shanghai, PRC

**Re: Teen Education Group, Inc.**  
**Form 8-K/A**  
**Filed February 11, 2011**  
**File No. 000-53169**

Dear Mr. Shen:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Larry Spigel  
Larry Spigel  
Assistant Director

cc: Selig D. Sacks, Esq.  
Via Facsimile: (212) 798-6391