

Mail Stop 3561

February 18, 2010

Ms. Hollis Liu  
Chief Executive Officer  
Hollywood Entertainment EDU Holding, Inc.  
9660 Flair Drive South  
Suite 408  
El Monte, CA 91731

**Re: Hollywood Entertainment EDU Holding, Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2008  
File No. 000-53069**

Dear Ms. Liu:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services