



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

May 7, 2010

Mr. Xu Zong Bao
President
China Education Acquisition Corp
c/o David N. Feldman, Esq.
Feldman LLP
420 Lexington Avenue, Suite 2620
New York, NY 10170

**Re: China Education Acquisition Corp
Item 4.01 Form 8-K
Filed April 14, 2010
Amendment No. 1 to Item 4.01 Form 8-K
Filed April 23, 2010
Amendment No. 2 to Item 4.01 Form 8-K
Filed May 5, 2010
File No. 0-53857**

Dear Mr. Bao:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

William H. Thompson
Accounting Branch Chief