



DIVISION OF  
CORPORATION FINANCE

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

July 18, 2013

Via E-mail

Jin Huang  
President and Chief Executive Officer  
Ambow Education Holding Ltd.  
18<sup>th</sup> Floor, Building A  
Chengjian Plaza, No. 18  
BeiTaiPingZhuang Rd, Haidian District  
Beijing PRC 1000088

**Re: Ambow Education Holding Ltd.  
Form 20-F for fiscal year ended December 31, 2011  
Filed May 29, 2012  
File No. 001-34824**

Dear Dr. Huang:

We issued comments to you on the above captioned filing on December 21, 2012, February 15, 2013, April 4, 2013 and May 17, 2013. In response to our comments, you submitted response letters dated January 31, 2013, March 18, 2013, May 2, 2013 and May 31, 2013 which included proposed disclosure to be included in an amendment to your Form 20-F for fiscal year ended December 31, 2011. On July 2, 2013, we issued a follow-up letter informing you that the amendment to your Form 20-F for fiscal year ended December 31, 2011 had yet to be filed and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Dean Suehiro, Staff Accountant, at (202) 551-3384, or Robert Littlepage, Accountant Branch Chief, at (202) 551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact Reid Hooper, Attorney-Advisor, at (202) 551-3359, or Celeste M. Murphy, Legal Branch Chief, at (202) 551-3257 with any other questions.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spigel  
Assistant Director

Jin Huang  
Ambow Education Holding Ltd.  
July 18, 2013  
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cc: Via E-mail  
Steve Lin, Esq.