



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

April 8, 2016

Mr. Kia Jing Tan  
Chief Financial Officer  
Ambow Education Holding Ltd.  
18<sup>th</sup> Floor, Building A, Chengjian Plaza, No. 18  
BeiTaiPingZhuang Road, Haidian District  
Beijing 100088  
People's Republic of China

**Re: Ambow Education Holding Ltd.**  
**Form 20-F for Fiscal Year Ended December 31, 2014**  
**Filed April 21, 2015**  
**File No. 001-34824**

Dear Mr. Tan:

We have completed our review of your filing. 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/ Terry French for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications

Cc: Norwod P. Beveridge, Esq., Loeb & Loeb, LLP  
Tahra Wright, Esq., Loeb & Loeb, LLP  
Lawrence Venick, Esq., Loeb & Loeb, LLP