



DIVISION OF  
CORPORATION FINANCE

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

April 12, 2011

Eng Chow  
President  
Enchow Education Corporation  
4705 Metro Plaza  
183 Tianhe Bei Lu  
Tianhe, Guangzhou  
China 610000

**Re: Engchow Education Corporation  
Form 10-12G  
Filed March 28, 2011  
File No. 000-54314**

Dear Mr. Chow:

We have reviewed your Form 10 and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

General

1. Please note that the Form 10 goes effective by lapse of time 60 days after the date filed pursuant to Section 12(g)(1) of the Securities Exchange Act of 1934. After that date, you will be subject to the reporting requirements under Section 13(a) of the Securities Exchange Act of 1934. In addition, we will continue to review your filing until all of our comments have been addressed.

Item 2. Financial Information

Plan of Operation.

2. You state that Engchow Education raised \$20,100 with the issuance of shares to 43 individuals. However your statement of shareholders' equity states that \$20,050 worth of stock was issued for services. Please clarify.

Report of Independent Registered Public Accounting Firm, page F-1

3. We note your report of independent registered public accounting firm states that "we conducted our audits in accordance with standards of the Company Accounting Oversight Board (United States)." Please confirm whether your auditors intended to state "in accordance with standards of the Public Company Accounting Oversight Board." If necessary please revise accordingly.

Statement of Cash Flows, page F-5

4. Based on your statement of shareholders' equity on page F-4, it appears you issued stock for services. As such, it is not clear to us why you show proceeds from common stock as cash flow from financing activities. Stock issued for services should be disclosed as a non-cash activity. Please clarify or revise accordingly. Disclose in detail information about your stock issuances in the notes to your financial statements.

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 Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

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You may contact Inessa Kessman, Staff Accountant, at 202-551-3371 or Ivette Leon, Assistant Chief Accountant, at 202-551-3351 if you have questions regarding comments on the financial statements and related matters. Please contact Jonathan Groff, Staff Attorney, at 202-551-3458, Celeste Murphy, Legal Branch Chief, at 202-5513257 or me at 202-551-3810 with any other questions.

Sincerely,

/s/ Celeste Murphy for  
Larry Spigel  
Assistant Director

cc: Via facsimile to (949) 673-4525  
Lee W. Cassidy, Esq.