



DIVISION OF
CORPORATION FINANCE

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

September 24, 2019

Max P. Chen
Chief Executive Officer and Interim Chief Financial Officer
American Education Center Inc.
2 Wall Street, 8th Floor
New York, NY 10005

Re: American Education Center, Inc.
Form 10-K for the Year Ended December 31, 2018
Filed April 16, 2019
Form 10-Q for the Quarter Ended June 30, 2019, as Amended
Filed August 19, 2019
File No. 333-201029

Dear Mr. Chen:

We have reviewed your filings 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 these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Year Ended December 31, 2018

Item 1. Business

Our Customers, page 7

1. We note that your customers consist of Chinese students wishing to study and/ or gain work experience in the US. However, on page 11, you state that you receive a significant portion of your revenue from a relatively limited number of customers. Please help us reconcile the inconsistencies in your disclosure.

Additionally, please identify such customers which account for 10% or more of your consolidated revenues. Refer to Item 101(c)(1)(vii) of Regulation S-K.

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Form 10-Q for the Quarter Ended June 30, 2019

Notes to Consolidated Financial Statements for the Three and Six Months Ended June 30, 2019 and 2018

2. Summary of Significant Accounting Policies

Accounts Receivable, page 8

2. We note in your revenue recognition policy disclosure on page 11 that fees related to your advisory services "are generally paid to the Company in advance and they are recorded as deferred revenue." Please refer to the accounts receivable aging on page 29 and explain to us why, in light of this disclosure, most of the \$1.2 million revenue recognized during the three months ended June 30, 2019 was recorded as accounts receivable. In this regard we note approximately \$1.1 million of accounts receivable was less than 90 days old at June 30, 2019.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Kathryn Jacobson, Senior Staff Accountant at (202) 551-3365 or Robert Littlepage, Accountant Branch Chief at (202) 551-3361 if you have questions.

Sincerely,

Division of Corporation Finance
Office of Telecommunications