



DIVISION OF  
CORPORATION FINANCE

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

September 1, 2020

Tijin Song  
Chief Executive Officer  
China VTV Limited  
New Times Centre  
393 Jaffe Road, Suite 17A  
Wan Chai, Hong Kong

**Re: China VTV Limited**  
**Registration Statement on Form S-1**  
**Filed August 31, 2020**  
**File No. 333-248495**

Dear Mr. Song:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Matthew Crispino, Staff Attorney, at (202) 551-3456 or Larry Spigel, Office Chief, at (202) 551-3815 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology