



DIVISION OF
CORPORATION FINANCE

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

March 7, 2018

Mail Stop 4631

Via E-Mail

Huahui Education Group Corporation

Mr. Wu Zihua

President

Block 2, Duo Li Hi Tech Industrial Park, No.9,
Jinlong 1st Road, Baolong Residential District,
Longgang District, Shenzhen.

**Re: Huahui Education Group Corporation
Form 10-K for the Fiscal Year Ended June 30, 2017
Filed September 1, 2017
File No. 333-213314**

Dear Mr. Zihua:

We have completed our review of your filings. 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.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief
Office of Manufacturing and
Construction