



DIVISION OF  
CORPORATION FINANCE

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

February 9, 2018

Jerry He  
Chief Executive Officer  
Bright Scholar Education Holdings Ltd  
No.1, Country Garden Road  
Beijiao Town, Shunde District, Foshan, Guangdong 528300  
The People's Republic of China

**Re: Bright Scholar Education Holdings Ltd**  
**Draft Registration Statement on Form F-1**  
**Submitted February 2, 2018**  
**CIK No. 0001696355**

Dear Mr. He:

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

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Courtney Lindsay at 202-551-7237 with any questions.

Division of Corporation Finance  
Office of Telecommunications