



DIVISION OF  
CORPORATION FINANCE

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

February 23, 2021

Xiaofeng Gao  
Chief Executive Officer  
Skillful Craftsman Education Technology Ltd  
Floor 4, Building 1, No. 311, Yanxin Road  
Huishan District, Wuxi  
Jiangsu Province, PRC 214000

**Re: Skillful Craftsman Education Technology Ltd**  
**Form 20-F for the Fiscal Year Ended March 31, 2020**  
**Filed August 17, 2020**  
**File No. 001-39360**

Dear Mr. Gao:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, 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 comment applies to your facts and circumstances, please tell us why in your response.

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

Form 20-F for the Fiscal Year Ended March 31, 2020

Note 7. Intangible assets, net, page 20

1. Please disclose the estimated aggregate amortization expense of intangible assets for each of the five succeeding fiscal years. Refer to ASC 350-30-50-2(a)(3).

Xiaofeng Gao  
Skillful Craftsman Education Technology Ltd  
February 23, 2021  
Page 2

In closing, 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 Robert Shapiro at (202) 551-3273 or Lyn Shenk at (202) 551-3380 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Richard Anslow, Ellenoff, Grossman & Schole LLP