

Mail Stop 3561

August 5, 2008

By Facsimile and U.S. Mail

Victor Zhou  
Chief Executive Officer  
The Hartcourt Companies, Inc.  
Room 706,  
Silver Tower, No. 933  
Zhongshanxi Road  
Shanghai, China 200051

**Re: The Hartcourt Companies, Inc.  
Form 10-K for Fiscal Year Ended May 31, 2007  
Filed September 13, 2007  
File No. 001-12671  
Form 10-Q for the Quarterly Period Ended November 30, 2007  
Filed January 11, 2008  
File No. 001-12671**

Dear Mr. Zhou:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Reviewer