



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

September 8, 2008

By Facsimile and U.S. Mail

Mr. Min-Tan Yang  
Chief Executive Officer  
Kid Castle Educational Corporation  
8<sup>th</sup> Floor  
No. 98 Min Chuan Road  
Hsien Tien, Taipei,  
Taiwan, Republic of China

**Re: Kid Castle Educational Corporation  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 31, 2008  
File No. 333-39629**

Dear Mr. Yang:

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

Sincerely,

Andrew Mew  
Accounting Branch Chief