



DIVISION OF
CORPORATION FINANCE

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

February 24, 2011

Mr. Zhoufeng Shen
Chief Executive Officer
Teen Education Group, Inc.
NO. 288 Maodian Road
Liantang Industrial Park, Qingpu District
Shanghai, PRC

Re: Teen Education Group, Inc.
Form 8-K/A
Filed February 11, 2011
File No. 000-53169

Dear Mr. Shen:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Larry Spiegel
Larry Spiegel
Assistant Director

cc: Selig D. Sacks, Esq.
Via Facsimile: (212) 798-6391