



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

DIVISION OF  
CORPORATION FINANCE

May 14, 2019

Jin Huang  
Chief Executive Officer  
Ambow Education Holding Ltd.  
12th Floor, Tower 1, Financial Street,  
Chang'an Center, Shijingshan District, Beijing  
100043  
People's Republic of China

**Re: Ambow Education Holding Ltd.**  
**Registration Statement on Form F-3**  
**Filed May 8, 2019**  
**File No. 333-231273**

Dear Dr. Huang:

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

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 Joshua Shainess, Attorney-Adviser, at (202) 551-7951 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications