

DIVISION OF CORPORATION FINANCE

April 5, 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 completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Richard Anslow, Ellenoff, Grossman & Schole LLP