

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

September 15, 2020

Biao Wei Chief Executive Officer Lixiang Education Holding Co., Ltd No. 818 Hua Yuan Street Liandu District, Lishui City, Zhejiang Province, 323000 People's Republic of China

> Re: Lixiang Education Holding Co., Ltd Registration Statement on Form F-1 Filed September 9, 2020 File No. 333-248691

Dear Mr. Wei:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our August 27, 2020 letter.

Registration Statement on Form F-1 filed September 9, 2020

<u>Risks Related to Our Business and Industry</u>
"Substantial uncertainties exist with respect to the Implementing Regulations . . . ", page 16

1. We note the following amended disclosure:

"Pursuant to the Opinions on Further Strengthening and Regulating the Administration of Education Fees, or the Opinions, which was recently issued on August 17, 2020 by the relevant authorities, the sponsors of non-profit privately-run schools and non-profit privately-run sino-foreign cooperative educators shall be prohibited from obtaining proceeds from school-running such as tuition income, distributing school balances

Biao Wei Lixiang Education Holding Co., Ltd September 15, 2020 Page 2

(residual assets) or transferring proceeds from school running through related-party transactions or affiliated parties or other means. However, the Opinions have not specified whether the contractual arrangements fall within the activities of transferring the school-running proceeds through related-party transactions and affiliated parties, and the Opinions have not specified the relevant legal consequences of such activities."

Considering that you generate revenue from tuition, meal, and accommodation fees through contractual agreements with your VIEs, please amend your risk factor disclosure to describe the risks to your operations and financial condition if your contractual agreements were to fall within the activities prohibited by the Opinions.

Risks Relating to ADSs and This Offering
"ADSs holders have limited choice of forum . . . ", page 50

2. Please revise to discuss any uncertainty as to whether a court would enforce your exclusive forum provision. If the discussion of enforceability issues relating to your jury waiver provision also applies to your exclusive forum provision, please revise your disclosure for clarity.

Please contact Katherine Bagley at (202) 551-2545 or Lilyanna Peyser at (202) 551-3222 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Stephanie Tang