

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

Education Technology Ltd

Fiscal Year Ended March 31, 2020

2020

Re: Skillful Craftsman

Form 20-F for the

Filed August 17,

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:
Ellenoff, Grossman & Schole LLP

Richard Anslow,