



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

DIVISION OF  
CORPORATION FINANCE

March 28, 2023

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.**  
**Form 20-F for Fiscal Year Ended December 31, 2021**  
**Filed April 29, 2022**  
**File No. 001-39559**

Dear Biao Wei:

We have completed our review of your filings. 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