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September 17, 2021

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Ta Tanisha Meadows
Doug Jones
Charlie Guidry
Jacqueline Kaufman

Office of Trade & Services
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: **Jianzhi Education Technology Group Co Ltd**
Response to the Staff's Comments on
Amendment No. 2 to Registration Statement on Form F-1
Filed September 2, 2021
CIK No. 0001852440

Dear Ms. Meadows, Mr. Jones, Mr. Guidry, Ms. Kaufman:

On behalf of our client, Jianzhi Education Technology Group Co Ltd, a foreign private issuer incorporated under the laws of the Cayman Islands (the "**Company**"), we are submitting to the staff (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**") this letter setting forth the Company's responses to the comments contained in the Staff's letter dated September 15, 2021 on the Company's amendment to registration statement on Form F-1 publicly filed on September 2, 2021 relating to a proposed initial public offering in the American Depositary Shares, representing the Company's ordinary shares (the "**Amendment No. 2 to the Registration Statement**"). Concurrently with the submission of this letter, the Company is submitting its further amendment to registration statement on Form F-1 (the "**Amendment No. 3 to the Registration Statement**") and certain exhibits thereto via EDGAR to the Commission for review in accordance with the procedures of the Commission. Simultaneously with the submission via EDGAR, the Company is delivering to the Staff via hand delivery five courtesy copies of this letter and the Amendment No. 3 to the Registration Statement, marked to show changes to the Registration Statement, and two courtesy copies of the submitted exhibits.

The Company has responded to all of the Staff's comments by revising the Registration Statement to address the comments, by providing an explanation if the Company has not so revised the Registration Statement, or by providing supplemental information as requested. The Staff's comments are repeated below in bold and followed by the Company's response. We have included page references to the Amendment No. 3 to the Registration Statement where the language addressing a particular comment appears. Terms used but not otherwise defined herein have the meanings set forth in the Amendment No. 3 to the Registration Statement.

PARTNERS: Pierre-Luc Arsenault³ | Manas Chandrashekar⁵ | Lai Yi Chau | Maurice Conway⁵ | Justin M. Dolling⁵ | David Patrick Eich^{1,4,5} | Chui Hao Farn³ | Liu Gan² | David G. Harrington⁷ | Karen K.Y. Ho | Ka Chun Hui | Damian C. Jacobs⁵ | Guang Li³ | Mengyu Lu³ | Neil E.M. McDonald | Kelly Naphtali | Ram Narayan³ | Amy Y.M. Ngan⁷ | Nicholas A. Norris⁵ | Paul S. Quinn | Louis A. Rabinowitz³ | Fergus A. Saurin⁵ | Richard C.C. Sharpe | Jesse D. Sheley[#] | Li Chien Wong | Jacqueline B.N. Zheng^{3,5}

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ADMITTED IN: ¹ State of Illinois (U.S.A.); ² Commonwealth of Massachusetts (U.S.A.); ³ State of New York (U.S.A.); ⁴ State of Wisconsin (U.S.A.); ⁵ England and Wales; ⁶ Victoria (Australia); ⁷ New South Wales (Australia); ⁸ State of Georgia (U.S.A.); ⁹ State of California (U.S.A.); [#] non-resident

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Washington, D.C.

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Amendment No. 2 to Registration Statement on Form F-1

Prospectus Cover Page, page i

- 1. We note your response to Comment 3 and your new disclosure on the prospectus cover page where you indicate that “in the context of describing our operations and consolidated financial information,” the terms “we,” “us,” and “our” refer to your VIEs. As we noted in Comment 3, you should refrain from using terms such as “we” or “our” when describing activities or functions of a VIE. Please revise your disclosure describing your operations and consolidated financial information accordingly.**

In response to the Staff’s comment, the Company has revised relevant disclosures throughout the Amendment No. 3 to the Registration Statement to separate VIEs from the Cayman Islands holding company.

Prospectus Summary

Our VIEs and China Operations, page 4

- 2. In this section you state that “[t]he approval of the CSRC or other PRC government authorities may be required in connection with this offering under PRC law, and, if so required, we cannot predict whether or for how long we will be able to obtain such approval and, even if we obtain such approval, the approval could be rescinded.” Please clarify and affirmatively state whether your offering currently requires approval. If it is unclear whether your offering requires approval at this time, please significantly enhance your disclosure to explain why. Discuss any efforts you have undertaken to determine whether approval is required, and explain why you believe it is appropriate to move forward with this offering without a definitive answer to the question of approvals.**

In response to the Staff’s comment, the Company has revised the disclosure on pages 5, 6, 8 and 51 of the Amendment No. 3 to the Registration Statement.

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If you have any questions regarding the Revised Draft Registration Statement, please contact me at david.zhang@kirkland.com, +852 3761 3318 (work) or +852 9124 8324 (cell), or Steve Lin at steve.lin@kirkland.com, +86 10 5737 9315 (work) or +86 18610495593 (cell).

Thank you for your time and attention.

Very truly yours,

/s/ David Zhang

David Zhang

Enclosure

c.c. Peixuan Wang, Chairman of the Board
Yong Hu, Director and Chief Executive Officer
Xiaolei Ni, Chief Financial Officer
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