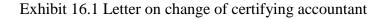
Child, Van Wagoner & Bradshaw, PLLC

CERTIFIED PUBLIC ACCOUNTANTS



August 2, 2012

Securities and Exchange Commission 100 F Street, NE Washington, D.C. 20549

Ladies and Gentlemen:

The firm of Child, Van Wagoner & Bradshaw, PLLC was previously principal accountant for China Bilingual Technology & Education Group, Inc. and reported on the financial statements of the Company for the eight months ended August 31, 2011 and twelve months ended December 31, 2010. On or about August 1, 2012, we changed our accounting practice from Child, Van Wagoner & Bradshaw, PLLC to Anderson Bradshaw PLLC. We have read the Company's statements included under Item 4.01 of its Form 8-K dated August 2, 2012, and agree with such statements.

Very truly yours,

Child, Van Wayoner & Bradshaw PLIC

Child, Van Wagoner & Bradshaw, PLLC

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