

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

April 18, 2011

Mr. Benson Tsang Chief Financial Officer ATA Inc. 8th Floor, Tower E 6 Gongyuan West Street Jian Guo Men Nei Beijing 100005, China

Re: ATA Inc.

Form 20-F for the fiscal year ended March 31, 2010

Filed July 7, 2010 File No. 1-33910

Dear Mr. Tsang:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

/s/Larry Spirgel Assistant Director