



DIVISION OF  
CORPORATION FINANCE

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 Spigel  
Assistant Director