

March 25, 2024

Zhihui Yang  
Chief Financial Officer  
New Oriental Education & Technology Group Inc.  
No. 6 Hai Dian Zhong Street  
Haidian District, Beijing 100080  
People's Republic of China

Education & Technology Group Inc.

Fiscal Year Ended May 31, 2023

Re: New Oriental

Form 20-F for

File No. 001-32993

Dear Zhihui Yang:

We have completed our review of your filing. 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

Disclosure Review Program

cc:

Haiping Li