

June 5, 2012

**VIA EDGAR AND FASCIMILE**

Larry Spigel, Assistant Director  
Kate Beukenkamp, Attorney-Advisor  
Paul Fischer, Attorney-Advisor  
Ivette Leon, Assistant Chief Accountant  
Christine B. Adams, Staff Accountant  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: New Oriental Education & Technology Group Inc. (the "Company")  
Form 20-F for Fiscal Year Ended May 31, 2011 ("2011 Form 20-F")  
(File No. 001-32993)**

Dear Mr. Spigel, Ms. Beukenkamp, Mr. Fischer, Ms. Leon and Ms. Adams,

The Company has received the letter dated May 18, 2012 from the staff of the Securities and Exchange Commission (the "Staff") regarding the 2011 Form 20-F. The Company would like to request an extension to the deadline for responding to the letter and will provide its response to the letter via EDGAR as soon as possible, and in any event no later than June 11, 2012.

If you have any additional questions or comments regarding the 2011 Form 20-F, please contact the Company's U.S. counsel, Z. Julie Gao of Skadden, Arps, Slate, Meagher & Flom LLP at +852 3740-4850. Thank you very much.

Very truly yours,

/s/ Michael Minhong Yu

Michael Minhong Yu  
Chairman and Chief Executive Officer

cc: Louis T. Hsieh, New Oriental Education & Technology Group Inc.  
Z. Julie Gao, Esq., Skadden, Arps, Slate, Meagher & Flom LLP  
Elsie Zhou, Deloitte Touche Tohmatsu CPA Ltd.