



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

August 3, 2009

Louis T. Hsieh  
President and Chief Financial Officer  
New Oriental Education & Technology Group Inc.  
No. 6 Hai Dian Zhong Street  
Haidian District  
Beijing 100080  
People's Republic of China

**RE: New Oriental Education & Technology Group Inc.  
Form 20-F for the year ended May 31, 2008  
Filed October 23, 2008  
File No. 001-32993**

Dear Mr. Hsieh:

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

Sincerely,

Larry Spigel  
Assistant Director

Cc: Z. Julie Gao, Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP  
Via Facsimile: 852 3740 4727