

**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM S-8  
REGISTRATION STATEMENT**

*UNDER  
THE SECURITIES ACT OF 1933*

**New Oriental Education & Technology Group Inc.**

(Exact name of registrant as specified in its charter)

**Cayman Islands**  
(State or other jurisdiction of  
incorporation or organization)

**Not Applicable**  
(I.R.S. Employer  
Identification Number)

**No. 6 Hai Dian Zhong Street  
Haidian District, Beijing 100080  
The People's Republic of China**  
(Address of Principal Executive Offices)

**New Oriental Education & Technology Group Inc.  
2006 Share Incentive Plan**  
(Full title of the plan)

**Law Debenture Corporate Services Inc.  
4th Floor, 400 Madison Avenue,  
New York, New York 10017  
(212) 750-6474**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer  Accelerated filer   
Non-accelerated filer  (Do not check if a smaller reporting company) Smaller reporting company

*Copies to:*

**Louis T. Hsieh  
Chief Financial Officer  
New Oriental Education & Technology Group Inc.  
No. 6 Hai Dian Zhong Street  
Haidian District, Beijing 100080  
The People's Republic of China  
(86 10) 6260-5566**

**Z. Julie Gao, Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP  
c/o 42/E, Edinburgh Tower, The Landmark  
15 Queen's Road Central  
Hong Kong  
(852) 3740-4700**

**CALCULATION OF REGISTRATION FEE**

Title of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common shares, par value US\$0.01 per share (1)	9,000,000(2)	\$24.93(3)	\$224,370,000	\$26,049.36

- (1) These shares may be represented by the Registrant's American depository shares ("ADSs"), each of which represents four common shares. The Registrant's ADSs issuable upon deposit of the common shares registered hereby have been registered under a separate registration statement on Form F-6 (File No. 333-136862).
- (2) These shares, which represent aggregate annual increases in 2009, 2010 and 2011 to the number of common shares issuable under the New Oriental Education & Technology Group Inc. 2006 Share Incentive Plan (the "Plan") pursuant to terms of the Plan, are reserved for future award grants under the Plan. In accordance with Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement also covers any additional common shares that may be offered and issued to prevent dilution from share splits, share dividends or similar transactions as provided in the Plan. Any common shares covered by an award granted under the Plan (or portion of an award) that terminates, expires or lapses for any reason will be deemed not to have been issued for purposes of determining the maximum aggregate number of common shares that may be issued under the Plan.
- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) and Rule 457(c) under the Securities Act, the proposed maximum offering price per share is based on the average of the high and low prices for the Registrant's ADSs, as reported on the New York Stock Exchange on January 28, 2011.

## EXPLANATORY NOTE

This registration statement on Form S-8 is filed pursuant to General Instruction E to Form S-8 for the purposes of registering an aggregate of 9,000,000 common shares of the Registrant that have been added to the award pool pursuant to the terms of the Registrant's 2006 Share Incentive Plan (the "Plan").

Previously, an aggregate of 18,000,000 common shares of the Registrant were registered for issuance under the Plan pursuant to the Registrant's registration statement on Form S-8 (File No. 333-140083) filed on January 19, 2007 (the "Original S-8 Registration Statement"). In accordance with General Instruction E to Form S-8, the contents of the Original S-8 Registration Statement are incorporated herein by reference, except as otherwise set forth herein.

Pursuant to the terms of the Plan, the maximum number of common shares authorized for issuance under the Plan shall increase on the first business day of each calendar year beginning in 2009 by a number equal to the lesser of (x) 3,000,000 shares, (y) two percent (2%) of the number of shares outstanding as of such date or (z) a lesser number of shares determined by the administrator of the Plan. The 9,000,000 common shares being registered on this registration statement represent the aggregate annual increases in 2009, 2010 and 2011 to the maximum number of common shares issuable under the Plan.

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### Item 3. Incorporation of Documents by Reference

The following documents previously filed or furnished by the Registrant with the Securities and Exchange Commission (the "Commission") are incorporated by reference herein:

- (a) The Registrant's annual report on Form 20-F for the fiscal year ended May 31, 2010 filed on October 14, 2010;
- (b) The Registrant's reports on Form 6-K furnished on November 9, 2010; and
- (c) The description of the Registrant's common shares contained in the Registrant's registration statement on Form 8-A (File No. 001-32993) filed on August 23, 2006, including any amendment and report subsequently filed for the purpose of updating that description.

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934 (the "Exchange Act"), after the date of this registration statement and prior to the filing of a post-effective amendment to this registration statement which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this registration statement and to be part hereof from the date of filing of such documents. Any statement in a document incorporated or deemed to be incorporated by reference in this registration statement will be deemed to be modified or superseded to the extent that a statement contained in this registration statement or in any other later filed document that also is or is deemed to be incorporated by reference modifies or supersedes such statement. Any such statement so modified or superseded will not be deemed, except as so modified or superseded, to be a part of this registration statement.

#### Item 8. Exhibits

See the Index to Exhibits attached hereto.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Beijing, China, on February 2, 2011.

**New Oriental Education & Technology Group  
Inc.**

By: /s/ Michael Minhong Yu

Name: Michael Minhong Yu

Title: Chairman and Chief Executive Officer

**POWER OF ATTORNEY**

Each person whose signature appears below hereby authorizes and appoints Mr. Michael Minhong Yu, with full power to act alone, as his true and lawful attorney-in-fact, with the power of substitution, for and in such person's name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact full power and authority to do and perform each and every act and thing requisite and necessary to be done as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities indicated on February 2, 2011.

<u>Signature</u>	<u>Title</u>
Michael Minhong Yu <u>/s/ Michael Minhong Yu</u>	Chairman and Chief Executive Officer (principal executive officer)
Louis T. Hsieh <u>/s/ Louis T. Hsieh</u>	Director, President and Chief Financial Officer (principal financial and accounting officer)
Chenggang Zhou <u>/s/ Chenggang Zhou</u>	Director and Executive Vice President
Robin Yanhong Li <u>/s/ Robin Yanhong Li</u>	Director
Denny Lee <u>/s/ Denny Lee</u>	Director
John Zhuang Yang <u>/s/ John Zhuang Yang</u>	Director
<u>/s/ Kate Ledyard</u> Name: Kate Ledyard, On behalf of Law Debenture Corporate Services Inc. Title: Manager	Authorized Representative in the United States

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
4.1	Amended and Restated Memorandum and Articles of Association of the Registrant (incorporated by reference to Exhibit 3.2 to the registration statement of the Registrant on Form F-1, as amended (File No. 333-136825))
4.2	Form of Deposit Agreement among the Registrant, Deutsche Bank Trust Company Americas, as depositary, and all holders and beneficial owners from time to time of American Depositary Shares evidenced by American Depositary Receipts issued thereunder (incorporated by reference to Exhibit 4.3 to the registration statement of the Registrant on Form F-1, as amended (Registration No. 333-136825))
4.3	Supplemental Agreement to Deposit Agreement by and among the Registrant, Deutsche Bank Trust Company Americas, as depositary, and all holders and beneficial owners from time to time of American Depositary Shares evidenced by American Depositary Receipts issued under the Deposit Agreement (incorporated by reference to Exhibit 99 to the post-effective amendment No. 1 to the registration statement of the Registrant on Form F-6 (Registration No. 333-136862))
4.4	2006 Share Incentive Plan (incorporated by reference to Exhibit 10.1 to the registration statement of the Registrant on Form F-1, as amended (File No. 333-136825))
5.1*	Opinion of Conyers Dill & Pearman, Cayman Islands counsel to the Registrant, regarding the legality of the common shares being registered
23.1*	Consent of Deloitte Touche Tohmatsu CPA Ltd., independent registered public accounting firm
23.2	Consent of Conyers Dill & Pearman (included in Exhibit 5.1)
24.1	Power of Attorney (set forth on the signature page hereto)

\* Filed herewith.

**[Letterhead of Conyers Dill & Pearman]**

2 February, 2011

Matter No.:875350

Doc Ref: PL/al/352573

(852) 2842 9551

[Paul.Lim@conyersdill.com](mailto:Paul.Lim@conyersdill.com)

New Oriental Education & Technology Group Inc.  
F9, New Oriental Building,  
No. 6 Haidian Zhong Street,  
Haidian District, Beijing 100080,  
People's Republic of China

Dear Sirs,

Re: **New Oriental Education & Technology Group Inc. (the "Company")**

We have acted as special Cayman Islands legal counsel to the Company in connection with a registration statement on Form S-8 filed with the U.S. Securities and Exchange Commission (the "**Commission**") on or about 2 February, 2011 (the "**Registration Statement**", which term does not include any other document or agreement whether or not specifically referred to therein or attached as an exhibit or schedule thereto) relating to the registration under the U.S. Securities Act of 1933, as amended (the "**Securities Act**"), of 9,000,000 common shares, par value US\$0.01 per share each (the "**Common Shares**") to be issued pursuant to the Company's 2006 Share Incentive Plan, (the "**Share Incentive Plan**" which term does not include any other document or agreement whether or not specifically referred to therein or attached as an exhibit or schedule thereto).

For the purposes of giving this opinion, we have examined a copy of the Registration Statement and the Share Incentive Plan. We have also reviewed the Memorandum and Articles of Association of the Company maintained at the Registered Office of the Company, written resolutions of all the directors of the Company 28 January, 2011 (the "**Resolutions**"), a Certificate of Good Standing issued by the Registrar of Companies in relation to the Company on 28 January, 2011 (the "**Certificate Date**") and such other documents and made such enquiries as to questions of law as we have deemed necessary in order to render the opinion set forth below.

We have assumed (a) the genuineness and authenticity of all signatures and the conformity to the originals of all copies (whether or not certified) examined by us and the authenticity and completeness of the originals from which such copies were taken; (b) the accuracy and completeness of all factual representations made in the Registration Statement and Share Incentive Plan and other documents reviewed by us; (c) that the Resolutions were passed at one or more duly convened, constituted and quorate meetings or by unanimous written resolutions, remain in full force and effect and have not been rescinded or amended; (d) that no direction has been given by the Company in general meeting prohibiting the Directors of the Company from allotting or issuing the Common Shares; (e) that the Company will have sufficient authorised but unissued shares for the issue of the Common Shares pursuant to the Share Incentive Plan; (f) that upon issue of the Common Shares, the Company will receive consideration for the full issue price thereof which shall be equal to at least the par value thereof; (g) that there is no provision of the law of any jurisdiction, other than the Cayman Islands, which would have any implication in relation to the opinions expressed; and (h) that the Common Shares will be issued in accordance with the Share Incentive Plan and the Resolutions Authorising their issue.

We have made no investigation of and express no opinion in relation to the laws of any jurisdiction other than the Cayman Islands. This opinion is to be governed by and construed in accordance with the laws of the Cayman Islands and is limited to and is given on the basis of the current law and practice in the Cayman Islands. This opinion is issued solely for your benefit and use in connection with the matter described herein and is not to be relied upon by any other person, firm or entity or in respect of any other matter.

On the basis of and subject to the foregoing, we are of the opinion that:

1. As at the Certificate Date, the Company is duly incorporated and existing under the laws of the Cayman Islands in good standing (meaning solely that it has not failed to make any filing with any Cayman Islands government authority or to pay any Cayman Islands government fee which would make it liable to be struck off by the Registrar of Companies and thereby cease to exist under the laws of the Cayman Islands).
2. The Common Shares to be issued by the Company pursuant to the Share Incentive Plan as contemplated by the Registration Statement have been duly and validly authorised, and when issued and paid for in accordance with the Share Incentive Plan, the Common Shares will be validly issued, fully paid and non-assessable (which term when used herein means that no further sums are required to be paid by the holders thereof in connection with the issue thereof).



We consent to the filing of this opinion as an exhibit to the Registration Statement. In giving such consent, we do not hereby admit that we are experts within the meaning of Section 11 of the Securities Act or that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the Rules and Regulations of the Commission promulgated thereunder.

Yours faithfully,

/s/ Conyers Dill & Pearman

**Consent of Independent Registered Public Accounting Firm**

We consent to the incorporation by reference in the Registration Statement on Form S-8 of our reports dated October 14, 2010, relating to the consolidated financial statements and financial statement schedule of New Oriental Education & Technology Group Inc., its subsidiaries and its variable interest entity (collectively, the “Company”) (which expresses an unqualified opinion and includes an explanatory paragraph relating to the retrospective application of the authoritative pronouncement issued by Financial Accounting Standards Board regarding noncontrolling interests in consolidated financial statements, which was adopted by the Company on June 1, 2009) and the effectiveness of the Company’s internal control over financial reporting, appearing in this Annual Report on Form 20-F of the Company for the year ended May 31, 2010.

/s/ Deloitte Touche Tohmatsu CPA Ltd.

Beijing, the People’s Republic of China

February 2, 2011