

January 8, 2013

**VIA EDGAR**

Larry Spigel, Assistant Director  
Jessica Plowgian, 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, 2012 (the "2012 Form 20-F")  
(File No. 001-32993)**

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Dear Mr. Spigel, Ms. Plowgian, Ms. Leon and Ms. Adams:

The Company has received the letter dated December 21, 2012 from the staff of the Securities and Exchange Commission (the "Staff") regarding the 2012 Form 20-F. The Company would like to request an extension to the deadline for responding to the letter, as it needs more time to prepare the response. It will provide its response to the letter via EDGAR no later than January 18, 2013.

If you have any additional questions or comments regarding the 2012 Form 20-F, please contact the Company's U.S. counsel, Z. Julie Gao or Brian Breheny of Skadden, Arps, Slate, Meagher & Flom LLP at +852 3740-4850 or 202 371-7180, respectively.

Thank you very much.

Very truly yours,

/s/ Louis Hsieh

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Louis Hsieh

President and Chief Financial Officer

cc: Michael Minhong Yu, New Oriental Education & Technology Group Inc.  
Z. Julie Gao, Esq., Brian Breheny, Esq., Skadden, Arps, Slate, Meagher & Flom LLP  
Eric Phipps, Mark Lian, Deloitte Touche Tohmatsu CPA Ltd.