

February 21, 2011

VIA EDGAR AND FACSIMILE

Larry Spiegel, Assistant Director
Christine Adams, Senior Staff Accountant
Terry French, Accountant Branch Chief
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

**Re: New Oriental Education & Technology Inc. (the "Company")
Form 20-F for the Fiscal Year Ended May 31, 2010 ("2010 20-F")
Filed October 14, 2010
File No. 1-32993**

Dear Mr. Spiegel, Ms. Adams and Mr. French:

The Company has received the letter dated February 8, 2011 from the staff of the Securities and Exchange Commission (the "Staff") regarding the 2010 20-F. The Company would like to request an extension to the deadline for responding to the letter. We will provide our response to the letter via EDGAR as soon as possible, and in any event no later than March 4, 2011.

If you have any additional questions or comments regarding the 2010 20-F, please contact the Company's U.S. counsel, Z. Julie Gao of Skadden, Arps, Slate, Meagher & Flom, at (852) 3740 4850. Thank you very much.

Very truly yours,

/s/ Louis T. Hsieh

Louis T. Hsieh
President and Chief Financial Officer

cc: Michael Minhong Yu, Chairman and Chief Executive Officer
Z. Julie Gao, Esq., Skadden, Arps, Slate, Meagher & Flom, Hong Kong
Elsie Zhou, Deloitte Touche Tohmatsu CPA Ltd., Beijing