

June 13, 2023

Chenggang Zhou
Chief Executive Officer
New Oriental Education & Technology Group Inc.
No. 6 Hai Dian Zhong Street
Haidian District
Beijing 100080
People's Republic of China

Education & Technology Group Inc.
Fiscal Year Ended May 31, 2022
2022

Re: New Oriental
Form 20-F for
Filed September 29,
File No. 001-32993

Dear Chenggang Zhou:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Haiping Li