



DIVISION OF  
CORPORATION FINANCE

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

November 9, 2010

Mr. Jeffrey Casucci  
Vice President and Treasurer  
TAL International Group, Inc.  
100 Manhattanville Road  
Purchase, NY 10577

**Re: TAL International Group, Inc.  
Registration Statement on Form S-3  
Filed October 27, 2010  
File No. 333-170169**

Dear Mr. Casucci:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Selling Stockholders, page 15

1. It appears that you are relying on Rule 430B to omit the names of the selling stockholders at this time. Please revise your disclosure here to more specifically identify the transactions in which the securities were sold, as required by Rule 430B(b)(2)(iii).

Undertakings, page II-3

2. Please revise the paragraph on page II-3 beginning, "*provided, however*" to reflect the language of Item 512(a)(1)(iii)(B). Specifically, please include reference to (a)(1)(iii) and the clause concerning a form of prospectus filed pursuant to Rule 424(b).
3. As you appear to be relying on Rule 430B to omit the names of the selling stockholders, please include the undertaking required by Item 512(a)(5)(i) of Regulation S-K.

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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Jessica Dickerson, Staff Attorney, at (202) 551-3749 or me at (202) 551-3765 with any questions.

Sincerely,

Pamela Long  
Assistant Director

cc: Philip Brandes, Esq. (*via facsimile at (212) 849-5958*)