



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

DIVISION OF  
CORPORATION FINANCE

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

**Re: New Oriental Education & Technology Group Inc.**  
**Form 20-F for Fiscal Year Ended May 31, 2022**  
**Filed September 29, 2022**  
**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