



DIVISION OF  
CORPORATION FINANCE

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

November 14, 2022

Bangxin Zhang  
Chief Executive Officer  
TAL Education Group  
15/F, Danling SOHO  
6 Danling Street, Haidian District  
Beijing 100080  
People's Republic of China

**Re: TAL Education Group**  
**Form 20-F for the Fiscal Year Ended February 28, 2021**  
**Form 20-F for the Fiscal Year Ended February 28, 2022**  
**File No. 001-34900**

Dear Bangxin Zhang:

We have completed our review of your filings. 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: Yuting Wu