



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

DIVISION OF  
CORPORATION FINANCE

November 7, 2023

Alex Peng  
Chief Financial Officer  
TAL Education Group  
5/F, Tower B, Heying Center  
Xiaoying West Street, Haidian District  
Beijing 100085  
People's Republic of China

**Re: TAL Education Group**  
**Form 20-F for the Fiscal Year Ended February 28, 2023**  
**File No. 001-34900**

Dear Alex Peng:

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  
Disclosure Review Program

cc: Yi Gao, Esq.