



DIVISION OF  
CORPORATION FINANCE

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

March 30, 2020

Honggang Zuo  
Chief Financial Officer  
OneSmart International Education Group Limited  
165 West Guangfu Road  
Putuo District, Shanghai  
People's Republic of China

**Re: OneSmart International Education Group Limited**  
**Form 20-F for the Fiscal Year Ended August 31, 2019**  
**Filed December 16, 2019**  
**File No. 001-38430**

Dear Mr. Zuo:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to our comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Form 20-F for the Fiscal Year Ended August 31, 2019

Exhibits

1. It appears your officer certifications filed under Exhibits 12.1 and 12.2 do not include the language referring to internal control over financial reporting that should appear in the introductory sentence of paragraph 4 of the Section 302 certifications. Please note this additional language became effective for your first annual report required to contain management's report on internal control over financial reporting and in all periodic reports filed thereafter. Please revise your filings to include the correct certifications. We refer you to the guidance under Compliance and Disclosure Interpretations (C&DI) for Regulation S-K, Question 246.13.

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.

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Please contact Suying Li at (202) 551-3335 or Angela Lumley at (202) 551-3398 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services