

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

Form 20-F for the

File No. 001-34900

Fiscal Year Ended February 28, 2021

Fiscal Year Ended February 28, 2022

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