



DIVISION OF  
CORPORATION FINANCE

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

December 3, 2013

Via E-mail

Mr. Joseph Kauffman  
Chief Financial Officer  
TAL Education Group  
12/F, Danling SOHO  
No. 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 29, 2012  
Filed June 27, 2012  
File No. 1-34900**

Dear Mr. Kauffman:

We completed our review of your filing on October 2, 2013. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Carlos Pachó for

Larry Spirgel  
Assistant Director