

August 1, 2013

**VIA EDGAR**

Larry Spigel, Assistant Director  
Carlos Pacheco, Senior Assistant Chief Accountant  
Christine Adams, Senior Staff Accountant  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

With a copy to:

Chris White  
Accounting Group — Interpretations  
Office of the Chief Accountant  
Securities and Exchange Commission  
100F Street, NE: Mail Stop 6028  
Washington, D.C. 20549-6628

**Re: TAL Education Group (the "Company")  
Form 20-F for the Fiscal Year Ended February 28, 2013 (the "2013 Form 20-F")  
Filed on June 28, 2013 (File No. 001-34900)**

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Dear Sirs and Madams:

The Company hereby refers to the Deed of Undertaking (the "Deed") dated June 24, 2013 executed by and between Mr. Bangxin Zhang and the Company, which was attached to its consultation letter to the staff (the "Staff") of the Office of the Chief Accountant (the "OCA") of the Securities and Exchange Commission (the "SEC") dated June 24, 2013 (the "Consultation Letter") and filed as Exhibit 4.15 to its 2013 Form 20-F.

After the filing of its 2013 Form 20-F, the Company evaluated additional potential voting scenarios for appointing, removing and replacing directors. Through this process, the Company discovered that there could be a scenario whereby the Deed could be interpreted in a manner that is inconsistent with the Company's and Mr. Bangxin Zhang's intentions in regards to Mr. Bangxin Zhang's voting interest in the event of the appointment, removal or replacement of a director. For the avoidance of doubt, the Company and Mr. Bangxin Zhang executed an irrevocable side letter (as attached hereto as Annex I) on July 29, 2013 (the "Side Letter") to interpret the Deed (the "Deed as Interpreted"). The Company believes the Deed in conjunction with the Side Letter removes

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the ambiguity in its interpretation, further supports the original intentions of the parties and is consistent with the discussions held with the Staff on June 20, 2013 and June 28, 2013. No matters came to a vote since the execution of the Deed and prior to the execution of the Side Letter. As the Side Letter interprets the Deed to clarify its intentions and all parties' original intentions in a manner that is consistent with the description of the Deed's provisions included in the Company's Consultation Letter submitted on June 24, 2013, the Company believes that the conclusions reached by the Company in the Consultation Letter remain applicable to the Deed as Interpreted.

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If you have any additional questions or comments regarding this submission, please contact the Company's U.S. counsel, Z. Julie Gao of Skadden, Arps, Slate, Meagher & Flom LLP, at +852 3740-4850.

Very truly yours,

/s/ Joseph D. Kauffman  
Joseph D. Kauffman  
Chief Financial Officer

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cc:  
Bangxin Zhang, Chairman and Chief Executive Officer, TAL Education Group  
Z. Julie Gao, Esq., Skadden, Arps, Slate, Meagher & Flom LLP  
Yan Wang, Deloitte Touche Tohmatsu Certified Public Accountants LLP

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**ANNEX I**

**SIDE LETTER FOR THE DEED OF UNDERTAKING**

THIS SIDE LETTER (the "Letter") is dated July 29, 2013 between:

“ ” 2013 7 29

**BANGXIN ZHANG**, with PRC ID card number

“ ”

And

**TAL EDUCATION GROUP**, at 18/F, Hesheng Building 32 Zhongguancun Avenue, Haidian District, Beijing 100080, People's Republic of China (the "Company").

**TAL EDUCATION GROUP** 32 18 100080 “ ”

1. The parties refer to the Deed of Undertaking dated June 24, 2013 (the "Deed") made by Bangxin Zhang in favour of the Company.

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2. The parties wish to enter into this Letter in order to clarify and agree upon the interpretation of the Deed.

“ ”

3. The parties hereby irrevocably acknowledge and agree that in the undertaking given by Bangxin Zhang in section 1.a.ii. of the Deed, the maximum number of votes which Bangxin Zhang shall be permitted to exercise shall be equal to (i) the total aggregate number of votes of the then total issued and outstanding shares of the Company held by all members of the Company, other than shares which are owned, whether legally or beneficially, and directly or indirectly by Bangxin Zhang (including shares held through Bangxin Zhang's personal holding company Bright Unison Limited, or any other company, trust, nominee or agent, if any), less (ii) one vote.

1 a ii : Bright Unison Limited ii

4. Section 1.a.ii. of the Deed should therefore be interpreted to read as follows:

1 a ii

“i should any meeting of the Company's shareholders be called by the board of directors or requisitioned or called by other shareholders of the Company for the purpose of removing or replacing any of the directors or appointing any new director, or if any resolution is proposed at any meeting of the Company's shareholders to remove or replace any of the directors or appoint any new director, Bangxin Zhang shall not and will not, in his capacity as a shareholder of the Company, exercise his

voting rights attaching to his shares in excess of (i) the total aggregate voting power of the then total issued and outstanding shares of the Company held by all members of the Company, other than shares which are owned, whether legally or beneficially, and directly or indirectly by Bangxin Zhang (including shares held through Bangxin Zhang's personal holding company Bright Unison Limited, or any other company, trust, nominee or agent, if any), less (ii) one vote.”

Bright Unison Limited ii

5. The parties acknowledge and agree that, subject to interpretation in accordance with this Letter, the Deed shall continue in full force and effect in accordance with its terms.

“ ”

6. This Letter shall be governed by and construed in accordance with the laws of Cayman Islands.

“ ”

7. This Letter is written in English and Chinese. Should there be any discrepancies between the English version and the Chinese version, the English version shall prevail.

“ ”

**IN WITNESS WHEREOF** this Letter has been duly executed as a deed by Bangxin Zhang and the Company and is intended to be and is hereby delivered on the day and year first above written.

“ ”

**SIGNED, SEALED AND DELIVERED**

as a deed by

**BANGXIN ZHANG**

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L.S.

/s/ Bangxin Zhang

in the presence of:

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/s/ Conrad Yang

Name□□: Conrad Yang□□

Title□□: Secretary of the Board Director of

Strategy Investment□□□□□□□□□□

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**EXECUTED AND DELIVERED**

as a deed by

**TAL EDUCATION GROUP**

□TAL EDUCATION GROUP

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L.S.

/s/ Joseph D. Kauffman

Authorized Representative□□□□

Name□□: Joseph D. Kauffman

Title□□: Chief Financial Officer

in the presence of:

□□□□□□□□

/s/ Conrad Yang

Name□□: Conrad Yang□□

Title□□: Secretary of the Board Director of

Strategy Investment□□□□□□□□□□

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