

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

March 23, 2023

Yi Zuo Chief Executive Officer Four Seasons Education (Cayman) Inc. Room 1301, Zi'an Building 309 Yuyuan Road, Jing'an District Shanghai 200040 People's Republic of China

> Re: Four Seasons Education (Cayman) Inc. Form 20-F for Fiscal Year Ended February 28, 2022 Filed June 30, 2022 File No. 001-38264

Dear Yi Zuo:

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 Office of Trade & Services

cc: Steve Lin