



DIVISION OF  
CORPORATION FINANCE

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

January 23, 2024

Michael Chao Du  
Chief Financial Officer  
17 Education & Technology Group Inc.  
16/F, Block B, Wangjing Greenland Center  
Chaoyang District, Beijing  
1000102 People's Republic of China

**Re: 17 Education & Technology Group Inc.**  
**Form 20-F for Fiscal Year Ended December 31, 2022**  
**File No. 001-39742**

Dear Michael Chao Du:

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: Yilin Xu, Esq.