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March 14, 2018

Re: Sunlands Online Education Group (CIK No. 0001723935)
Registration Statement on Form F-1 (File no. 333-223190)

Mr. Paul Fischer
Ms. Celeste M. Murphy
Ms. Christie Wong
Mr. Terry French
Office of Telecommunications
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Dear Mr. Fischer, Ms. Murphy, Ms. Wong and Mr. French:

On behalf of our client, Sunlands Online Education Group, an exempted company incorporated under the laws of the Cayman Islands (the “**Company**”), we submit to the staff (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”) this letter in connection with the Company’s registration statement on Form F-1 initially filed on February 23, 2018, as amended on March 7, 2018 (the “**Registration Statement**”). Concurrently with the submission of this letter, the Company is filing its amendment No. 2 to the Registration Statement (the “**Amended Registration Statement**”) and certain exhibits via EDGAR with the Commission.

To facilitate your review, we have separately delivered to you today four courtesy copies of the Amended Registration Statement, marked to show changes to the Registration Statement, and two copies of the submitted exhibits.

On behalf of the Company, we wish to thank you and other members of the Staff for your prompt response to the Company’s request for comments.

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If you have any questions regarding this submission, please contact me at +86-10-8567-5005 (li.he@davispolk.com) and/or James C. Lin at +852-2533-3368 (james.lin@davispolk.com).

Thank you for your time and attention.

Yours sincerely,

/s/ Li He

Li He

cc: Mr. Tongbo Liu, Chief Executive Officer
Mr. Yipeng Li, Chief Financial Officer
Sunlands Online Education Group

Mr. David Zhang, Esq.
Kirkland & Ellis International LLP

Deloitte Touche Tohmastu Certified Public Accountants LLP