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Washington, DC 20549

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Edwin Mecabe Managing Director Corporate Actions and Market Watch

20 Broad Street, 17th Floor New York, NY 10005 T +1 212 656 5026 F +1 212 656 5893 emecabe@nyx.com

001-34914



October 20, 2010

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Xueda Education Group, American Depositary Shares (Each representing two Ordinary Shares, par value \$0.0001 per share) and Ordinary Shares, par value \$0.0001 per share (application for the Ordinary Shares is made for listing, not for trading, but only in connection with the registration of American Depositary Shares pursuant to the requirements of the Securities and Exchange Commission) and requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on October 15, 2010. Tentative listing date — November 2, 2010.

Sincerely.