



DIVISION OF  
CORPORATION FINANCE

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

June 28, 2022

Huihe Zheng  
Chairman of the Board, CEO, and President  
QDM International Inc.  
Room 715, 7F, The Place Tower C, No. 150 Zunyi Road  
Changning District  
Shanghai, China 200051

**Re: QDM International Inc.**  
**Form 10-K for the fiscal year ended March 31, 2021**  
**Filed on July 12, 2021**  
**Forms 10-K/A for the fiscal year ended March 31, 2021**  
**Filed October 21, 2021**  
**Filed December 17, 2021**  
**Filed February 25, 2022**  
**Filed May 23, 2022**  
**File No. 000-27251**

Dear Mr. Zheng:

We have completed our review of your filings. 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 Finance