



DIVISION OF  
CORPORATION FINANCE

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

September 9, 2022

Huihe Zheng  
President and Chief Executive Offi  
QDM International Inc.  
Room 715, 7F, The Place Tower C, No. 150 Zunyi Road  
Changning District, Shanghai, China 200051

**Re: QDM International Inc.**  
**Registration Statement on Form S-1**  
**Filed September 2, 2022**  
**File No. 333-267263**

Dear Mr. Zheng:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jessica Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Wei Wang