



DIVISION OF  
CORPORATION FINANCE

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

December 8, 2022

Michael Lee  
President and Chief Executive Officer  
UMeWorld Ltd  
Unit B.12/F  
Hang Seng Causeway Bay Building  
28 Yee Wo Street  
Causeway Bay  
Hong Kong, China

**Re: UMeWorld Ltd**  
**Amended Form 20-F for the Year Ended September 30, 2021**  
**Filed February 17, 2022**  
**File No. 000-30813**

Dear Michael Lee:

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 Technology