



DIVISION OF  
CORPORATION FINANCE

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

September 19, 2022

Hui Jin  
Chief Executive Officer  
H World Group Ltd.  
No. 699 Wuzhong Road  
Minhang District  
Shanghai 201103  
People's Republic of China

**Re: H World Group Ltd.**

**Form 20-F for the Fiscal Year Ended December 31, 2021**

**Filed April 27, 2022**

**File No. 001-34656**

Dear Hui Jin:

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 Real Estate & Construction