



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

September 11, 2017

Frank Zhigang Zhao  
Chief Financial Officer  
JMU Limited  
North Guoquan Road 1688 Long  
No. 75, Building A8, 6F  
Yangpu District, Shanghai, People's Republic of China

**Re: JMU Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2016**  
**Filed May 26, 2017**  
**File No. 001-36896**

Dear Mr. Zhao:

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,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief  
Office of Information Technologies  
and Services

cc: Via E-mail  
Will H. Cai  
Skadden, Arps, Slate, Meagher & Flom LLP