



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2016

Mail Stop 4561

Michael Xiangyu Chen  
Chief Executive Officer  
iDreamSky Technology Limited  
16/F, A3 Building, Kexing Science Park  
15 Keyuan Road North, Nanshan District  
Shenzhen, Guangdong, 518105  
The People's Republic of China

**Re: iDreamSky Technology Limited**  
**Schedule 13E-3**  
**File No. 005-88636**  
**Filed January 19, 2016**

Dear Mr. Chen:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Barbara C. Jacobs

Barbara C. Jacobs  
Assistant Director  
Office of Information  
Technologies and Services

cc: Paul Strecker, Esq.  
Shearman & Sterling