



DIVISION OF
CORPORATION FINANCE

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

October 19, 2022

Jing Zhuo
Chief Financial Officer
Integrated Media Technology Ltd
Level 7, 420 King William Street
Adelaide SA 5000 Australia

Re: Integrated Media Technology Ltd
Form 20-F/A for the Year Ended December 31, 2021
Filed April 29, 2022
File No. 001-38018

Dear Jing Zhuo:

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 Manufacturing