



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

DIVISION OF
CORPORATION FINANCE

October 16, 2023

He Yu
Chairman and Chief Executive Officer
Kuke Music Holding Limited
Room 303, Beijing Broadcasting Tower
No. Jia 14, Jianwaidajie
Chaoyang District, Beijing
People's Republic of China

Re: Kuke Music Holding Ltd
Form 20-F for Fiscal Year Ended December 31, 2022
File No. 001-39859

Dear He Yu:

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 Trade & Services