



DIVISION OF  
CORPORATION FINANCE

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

August 10, 2023

Shirley Hu  
Chief Financial Officer  
Tencent Music Entertainment Group  
Unit 3, Building D, Kexing Science Park  
Kejizhongsan Avenue  
Hi-TechPark, Nanshan District  
Shenzhen, 518057, the People's Republic of China

**Re: Tencent Music Entertainment Group**  
**Form 20-F for the Year Ended December 31, 2022**  
**Filed April 25, 2023**  
**File No. 001-38751**

Dear Shirley Hu:

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 Technology