

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

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