



DIVISION OF  
CORPORATION FINANCE

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

September 3, 2024

Bun Kwai  
Chief Executive Officer  
QMMM Holdings Ltd  
Unit 1301, Block C, Sea View Estate  
8 Watson Road  
Tin Hau, Hong Kong

**Re: QMMM Holdings Ltd**  
**Draft Registration Statement on Form F-1**  
**Submitted August 29, 2024**  
**CIK No. 0001971542**

Dear Bun Kwai:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Cara Wirth at 202-551-7127 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jeffrey Yeung