



DIVISION OF  
CORPORATION FINANCE

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

March 3, 2026

Ted Kim  
Chief Executive Officer  
K Wave Media Ltd.  
121 South Church Street  
George Town, Grand Cayman  
KY1-1104  
Cayman Islands

**Re: K Wave Media Ltd.  
Registration Statement on Form F-1  
Filed February 23, 2026  
File No. 333-293646**

Dear Ted Kim:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Rebekah Reed at 202-551-5332 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Andy Tucker