October 13, 2023

Jihong He Chief Financial Officer H World Group Ltd. No. 1299 Fenghua Road Jiading District, Shanghai 201803 People s Republic of China

> Re: H World Group Ltd. Form 20-F for the

Fiscal Year Ended December 31, 2022

Response dated

August 28, 2023

File No. 001-34656

Dear Jihong He:

We have reviewed your August 28, 2023 response to our comment letter and have the

following comment.

Please respond to this letter within ten business days by providing the requested

information or advise us as soon as possible when you will respond. If you do not believe a

comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments. Unless

we note otherwise, any references to prior comments are to comments in our August 4,

2023 letter.

Form 20-F for Fiscal Year Ended December 31, 2022

Item 16I. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections, page 45

We note your response to prior comment 2 that three directors of the Company and/or its consolidated foreign operating entities advised that they are CCP members and they act as the secretary in different primary-level party organizations of Huazhu group. Please clarify for us the directors to which you refer and specifically describe their roles and responsibilities within the different primary-level party organizations of the Huazhu group. In addition, please explain to us in detail how you considered their roles and responsibilities in your determination that they are not CCP officials.

Jihong He

H World Group Ltd.

October 13, 2023

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Please contact Jennifer Gowetski at 202-551-3401 or Andrew Mew at 202-551-3377 with any questions.

FirstName LastNameJihong He Comapany NameH World Group Ltd.

Sincerely,

Division of Corporation

Finance October 13, 2023 Page 2 Program FirstName LastName

Disclosure Review