

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

June 3, 2020

LiMing Yung Chief Financial Officer Pingtan Marine Enterprise Ltd. 18-19/F, Zhongshan Building A No. 154 Hudong Road Fuzhou, P.R.C. 350001

Re: Pingtan Marine Enterprise Ltd.
Form 10-K for the Fiscal Year Ended December 31, 2019
Filed March 16, 2020
File No. 001-35152

Dear Mr. Yung:

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 Life Sciences

cc: Julia Mediamolle