



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2023

Andreas Michalopoulos  
Chief Executive Officer  
Performance Shipping Inc.  
373 Syngrou Avenue  
175 64 Palaio Faliro  
Athens, Greece

**Re: Performance Shipping Inc.**  
**Registration Statement on Form F-3**  
**Filed January 27, 2023**  
**File No. 333-269449**

Dear Andreas Michalopoulos:

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 Cheryl Brown, Staff Attorney, at (202) 551-3905 or Mitchell Austin, Acting Legal Branch Chief, at (202) 551-3574 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Will Vogel, Esq.