

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

Mail Stop 3561

January 3, 2017

Xinrong Zhuo Chief Executive Officer Pingtan Marine Enterprises Ltd. 18/F, Zhongshan Building A No. 154 Hudong Road Fuzhou, China 350001

**Re:** Pingtan Marine Enterprises Ltd.

**Registration Statement on Form S-3** 

Filed December 27, 2016 File No. 333-215327

Dear Mr. Zhuo:

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 Julie Griffith at 202-551-3267 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie Legal Branch Chief Office of Transportation and Leisure