



DIVISION OF  
CORPORATION FINANCE

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

December 5, 2019

Zheng Huang  
Chief Executive Officer  
Pinduoduo Inc.  
28/F, No. 533 Loushanguan Road, Changning District  
Shanghai, 200051  
People's Republic of China

**Re: Pinduoduo Inc.**  
**Form 20-F for Fiscal Year Ended December 31, 2018**  
**Filed April 24, 2019**  
**File No. 001-38591**

Dear Mr. Huang:

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 Trade & Services