

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

April 27, 2021

Hu Anlin
Director, Chief Financial Officer and Vice President
PUYI, Inc.
42F, Pearl River Tower

No. 15 Zhujiang West Road, Zhujiang New Town, Tianhe, Guangzhou Guangdong Province, People's Republic of China

Re: PUYI, Inc. Form 20-F Filed September 28, 2020 File No. 001-38813

Dear Mr. Anlin:

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 Finance