

世達國際律師事務所

42/F, EDINBURGH TOWER, THE LANDMARK
15 QUEEN'S ROAD CENTRAL, HONG KONG

TEL: (852) 3740-4700
FAX: (852) 3740-4727
www.skadden.com

AFFILIATE OFFICES

BOSTON
CHICAGO
HOUSTON
LOS ANGELES
NEW YORK
PALO ALTO
WASHINGTON, D.C.
WILMINGTON

BEIJING
BRUSSELS
FRANKFURT
LONDON
MUNICH
PARIS
SÃO PAULO
SEOUL
SHANGHAI
SINGAPORE
TOKYO
TORONTO

PARTNERS

GEOFFREY CHAN *
SHU DU *
ANDREW L. FOSTER *
CHI T. STEVE KWOK *
EDWARD H.P. LAM □*
HAIPING LI *
RORY McALPINE □
JONATHAN B. STONE *
KAI SUN
PALOMA P. WANG
□ (ALSO ADMITTED IN ENGLAND & WALES)
* (ALSO ADMITTED IN NEW YORK)

July 19, 2022

VIA EDGAR

Ms. Alyssa Wall
Mr. Dietrich King
Ms. Nasreen Mohammed
Mr. Joel Parker
Division of Corporation Finance
Office of Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

**Re: Pinduoduo Inc. (the "Company")
Form 20-F for the Fiscal Year Ended December 31, 2021
Filed on April 25, 2022 (File No. 001-38591)**

Dear Ms. Wall, Mr. King, Ms. Mohammed and Mr. Parker,

We write on behalf of our client, the Company. The Company has received the letter dated July 15, 2022 (the "Letter") from the staff of the Securities and Exchange Commission regarding the Company's annual report on Form 20-F for the fiscal year ended December 31, 2021 (the "2021 Form 20-F"). The Company respectfully requests an extension to the deadline for responding to the Letter due to the additional time required to gather sufficient information and prepare a thorough response. The Company will provide its response to the Letter via EDGAR as soon as possible, and in any event no later than August 19, 2022.

If you have any additional questions or comments regarding the 2021 Form 20-F, please contact the undersigned at +86 21 6193 8255 or yuting.wu@skadden.com.

Very truly yours,

/s/ Yuting Wu
Yuting Wu

cc: Lei Chen, Chairman of the Board of Directors and Chief Executive Officer
Jianchong Zhu, General Counsel, Pinduoduo Inc.
Yuting Wu, Esq., Partner, Skadden, Arps, Slate, Meagher & Flom LLP
Franky Liu, Partner, Ernst & Young Hua Ming LLP
