

January 5, 2023

Lei Chen  
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 the  
File No. 001-38591

Fiscal Year Ended December 31, 2021

Dear Lei Chen:

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

cc:

Yuting Wu