



DIVISION OF
CORPORATION FINANCE

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

March 15, 2023

Lili Hu
Chief Financial Officer
Planet Green Holdings Corp.
130-30 31st Ave., Suite 506
Flushing, NY 11354

Re: Planet Green Holdings Corp.
Form 10-K for the Year Ended December 31, 2021
Filed March 31, 2022
File No. 001-34449

Dear Lili Hu:

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 Manufacturing