



DIVISION OF
CORPORATION FINANCE

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

January 11, 2021

Apostolos Zafolias
Chief Financial Officer
Genco Shipping & Trading Ltd.
299 Park Avenue
New York, NY 10171

Re: Genco Shipping & Trading Ltd.
Form 10-K for the Fiscal Year ended December 31, 2019
Filed February 27, 2020
File No. 001-33393

Dear Mr. Zafolias:

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 Energy & Transportation

cc: Kathy Luther