



DIVISION OF  
CORPORATION FINANCE

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

September 8, 2022

Kin Sun Sze-To  
Chief Executive Officer  
Plastec Technologies, Ltd.  
c/o Unit 01, 21/F  
Aitken Vanson Centre  
61 Hoi Yuen Road  
Kwun Tong  
Kowloon, Hong Kong

**Re: Plastec Technologies, Ltd.**  
**Form 20-F for the Fiscal Year ended December 31, 2021**  
**Filed May 5, 2022**  
**File No. 000-53826**

Dear Mr. Sze-To:

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