



DIVISION OF
CORPORATION FINANCE

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

April 15, 2020

Andreas Michalopoulos
Chief Financial Officer
Performance Shipping Inc.
Pendelis 18
175 64 Palaio Faliro
Athens, Greece

Re: Performance Shipping Inc.
Registration Statement on Form F-3
Filed April 10, 2020
File No. 333-237637

Dear Mr. Michalopoulos:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Laura Nicholson, Special Counsel, at (202) 551-3584 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Edward Horton