



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

DIVISION OF  
CORPORATION FINANCE

August 11, 2020

Forrest Xiaodong Li  
Chairman and Group Chief Executive Officer  
Sea Ltd  
1 Fusionopolis Place, #17-10 , Galaxis  
Singapore 138522

**Re: Sea Ltd**  
**Form 20-F for the Fiscal Year Ended December 31, 2019**  
**Filed April 14, 2020**  
**File No. 001-38237**

Dear Mr. Li:

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