



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

DIVISION OF  
CORPORATION FINANCE

April 27, 2021

Hu Anlin  
Director, Chief Financial Officer and Vice President  
PUYI, Inc.  
42F, Pearl River Tower  
No. 15 Zhujiang West Road, Zhujiang New Town, Tianhe, Guangzhou  
Guangdong Province, People's Republic of China

**Re: PUYI, Inc.**  
**Form 20-F**  
**Filed September 28, 2020**  
**File No. 001-38813**

Dear Mr. Anlin:

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 Finance