



DIVISION OF  
CORPORATION FINANCE

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

April 5, 2024

William Lei Ding  
Chief Executive Officer  
NetEase, Inc.  
NetEase Building  
No. 599 Wangshang Road  
Binjiang District, Hangzhou, 310052  
People's Republic of China

**Re: NetEase, Inc.**

**Form 20-F for the Fiscal Year Ended December 31, 2022**

**File No. 000-30666**

Dear William Lei Ding:

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 Technology