



DIVISION OF  
CORPORATION FINANCE

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

March 4, 2024

Eric Ya Shen  
Chief Executive Officer  
Vipshop Holdings Ltd  
128 Dingxin Road  
Haizhu District  
Guangzhou 510220  
People's Republic of China

**Re: Vipshop Holdings Ltd**  
**Form 20-F for Fiscal Year Ended December 31, 2022**  
**Filed April 19, 2023**  
**File No. 001-35454**

Dear Eric Ya Shen:

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

cc: Yuting Wu