



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 15, 2017

Sidney Xuande Huang  
Chief Financial Officer  
JD.com Inc.  
20<sup>th</sup> Floor Building A, No. 18 Kechuang 11 Street  
Yizhuang Economic and Technological Development Zone  
Daxing District, Beijing 101111  
The People's Republic of China

**Re: JD.com Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2016**  
**Filed May 1, 2017**  
**File No. 1-36450**

Dear Mr. Huang:

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,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products

cc: Z. Julie Gao, Partner, Skadden, Arps, Slate, Meagher & Flom LLP