



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

DIVISION OF  
CORPORATION FINANCE

December 15, 2022

Lei Xu  
Chief Executive Officer  
JD.com, Inc.  
20th Floor, Building A, No. 18 Kechuang 11 Street  
Yizhuang Economic and Technological Development Zone  
Daxing District, Beijing 101111  
People's Republic of China

**Re: JD.com, Inc.**

**Form 20-F for the Fiscal Year Ended December 31, 2021**

**Filed April 28, 2022**

**File No. 1-36450**

Dear Lei Xu:

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: Sandy Xu