



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

DIVISION OF  
CORPORATION FINANCE

February 14, 2020

Daniel Yong Zhang  
Chief Executive Officer  
Alibaba Group Holding Ltd  
26/F Tower One, Times Square  
1 Matheson Street, Causeway Bay  
Hong Kong

**Re: Alibaba Group Holding Ltd**  
**Form 20-F for the Fiscal Year Ended March 31, 2019**  
**File No. 001-36614**

Dear Mr. Yong Zhang:

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: Daniel Fertig