

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