



DIVISION OF  
CORPORATION FINANCE

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

September 11, 2024

Toby Hong Xu  
Chief Financial Officer  
Alibaba Group Holding Limited  
26/F Tower One, Times Square  
1 Matheson Street, Causeway Bay  
Hong Kong S.A.R. People's Republic of China

**Re: Alibaba Group Holding Limited**  
**Form 20-F for Fiscal Year Ended March 31, 2024**  
**File No. 001-36614**

Dear Toby Hong 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