



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

DIVISION OF  
CORPORATION FINANCE

January 24, 2024

Rui Chen  
Chief Executive Officer  
Bilibili Inc.  
Building 3, Guozheng Center  
No. 485 Zhengli Road, Yangpu District  
Shanghai, 200433  
People's Republic of China

**Re: Bilibili Inc.**

**Form 20-F for the Fiscal Year Ended December 31, 2022**

**Filed April 27, 2023**

**File No. 001-38429**

Dear Rui Chen:

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 Technology

cc: Haiping Li