



DIVISION OF  
CORPORATION FINANCE

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

September 6, 2024

Gaurav Anand  
Chief Financial Officer  
Coupang, Inc.  
720 Olive Way, Suite 600  
Seattle, Washington 98101

**Re: Coupang, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-40115**

Dear Gaurav Anand:

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