

August 31, 2023

Sandy Ran Xu
Chief Financial Officer
JD.com, Inc.
20th Floor, Building A, No. 18 Kechuang 11 Street
Yizhuang Economic and Technological Development Zone
Daxing District, Beijing 101111
People's Republic of China

Re: JD.com, Inc.
Form 20-F for the
Fiscal Year Ended December 31, 2022
File No. 001-36450

Fiscal Year Ended December 31, 2022

Dear Sandy Ran Xu:

We have limited our review of your filing to the submission and/or disclosures as required by Item 16I of Form 20-F and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond.

After reviewing your response to these comments, we may have additional comments.

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

Item 16I. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections, page 176

1. We note your statement that you reviewed your register of members and public filings made by your shareholders in connection with your required submission under paragraph (a). Please supplementally describe any additional materials that were reviewed and tell us whether you relied upon any legal opinions or third party certifications such as affidavits as the basis for your submission. In your response, please provide a similarly detailed discussion of the materials reviewed and legal opinions or third party certifications relied upon in connection with the required disclosures under paragraphs (b) (2) and (3).

2. In order to clarify the scope of your review, please supplementally describe the steps you have taken to confirm that none of the members of your board or the boards of your consolidated foreign operating entities are officials of the Chinese Communist Party. For instance, please tell us how the board members current or prior memberships on, or

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affiliations with, committees of the Chinese Communist Party factored into your determination. In addition, please tell us whether you have relied upon third party certifications such as affidavits as the basis for your disclosure.

3. We note that your disclosures pursuant to Items 16I(b)(2), (b)(3) and (b)(5) are provided for [y]our company or the consolidated variable interest entities, while your disclosure pursuant to Item 16I(b)(4) is provided for [y]our company or [y]our operating entities, including the consolidated variable interest entities. It is unclear from the context of these

disclosures whether these terms are meant to encompass you and all of your consolidated foreign operating entities, including your subsidiaries. Please note that Item 16I(b) requires that you provide each disclosure for yourself and your consolidated foreign operating entities. To clarify this matter, please provide the following information:

With respect to (b) (2), please supplementally clarify the jurisdictions in which your consolidated foreign operating entities are organized or incorporated and provide the percentage of your shares or the shares of your consolidated operating entities owned by governmental entities in each foreign jurisdiction in which you have consolidated operating entities in your supplemental response.

With respect to (b) (3) and (b) (5), please provide the required information for you and

all of your consolidated foreign operating entities in your supplemental response.

4. With respect to your disclosure pursuant to Item 16I(b) (5), we note that you have included

language that such disclosure is to our knowledge. Please supplementally confirm

without qualification, if true, that your articles and the articles of your consolidated

foreign operating entities do not contain wording from any charter of the Chinese

Communist Party.

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.

Please contact Tyler Howes at 202-551-3370 or Jennifer Gowetski at 202-551-3401 with any questions.

Sincerely,

FirstName LastNameSandy Ran Xu

Division of

Corporation Finance

Comapany NameJD.com, Inc.

Disclosure Review

Program

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cc: Shu Du, Esq.

FirstName LastName