

SKADDEN, ARPS, SLATE, MEAGHER &

DIRECT DIAL
+852 3740 4850
DIRECT FAX
+852 3910 4850
EMAIL ADDRESS
JULIE.GAO@SKADDEN.COM

FLOM
□□□□□□□□
42/F, EDINBURGH TOWER, THE LANDMARK
15 QUEEN'S ROAD CENTRAL, HONG KONG

AFFILIATE OFFICES

BOSTON
CHICAGO
HOUSTON
LOS ANGELES
NEW YORK
PALO ALTO
WASHINGTON, D.C.
WILMINGTON

PARTNERS

JOHN ADEBIYI □
CHRISTOPHER W. BETTS
EDWARD H.P. LAM □*
G.S. PAUL MITCHARD QC □
CLIVE W. ROUGH □
JONATHAN B. STONE *
ALEC P. TRACY *
□ (ALSO ADMITTED IN ENGLAND &
WALES)
* (ALSO ADMITTED IN NEW YORK)

TEL: (852) 3740-4700

FAX: (852) 3740-4727

www.skadden.com

BEIJING
BRUSSELS
FRANKFURT
LONDON
MOSCOW
MUNICH
PARIS
SÃO PAULO
SHANGHAI
SINGAPORE
SYDNEY
TOKYO
TORONTO

REGISTERED FOREIGN LAWYERS

Z. JULIE GAO (CALIFORNIA)
GREGORY G.H. MIAO (NEW YORK)
ALAN G. SCHIFFMAN (NEW YORK)

January 30, 2014

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: JD.com, Inc. — Registration Statement on Form F-1

Dear Sir/Madam,

On behalf of our client, JD.com, Inc., a foreign private issuer organized under the laws of the Cayman Islands (the “**Company**”), we are hereby filing a registration statement on Form F-1 (the “**Registration Statement**”) relating to a proposed initial public offering in the United States of the Company’s Class A ordinary shares to be represented by American depositary shares (“**ADSs**”) via EDGAR to the Securities and Exchange Commission (the “**Commission**”). A registration statement on Form F-6 relating to the ADSs will be filed with the Commission in due course.

Financial Statements

The Company has included in the Registration Statement its audited consolidated financial statements as of December 31, 2011 and 2012 and for each of the two years ended December 31, 2011 and 2012, and unaudited interim consolidated financial statements as of September 30, 2013 and for each of the nine-month periods ended September 30, 2012 and 2013.

The Company has included in the Registration Statement selected financial information as of and for the years ended December 31, 2009, 2010, 2011 and 2012 and the nine-month periods ended September 30, 2012 and 2013. The Company has omitted the selected financial information as of and for the year ended December 31, 2008, as such information is not available on a basis that is consistent with the financial information for the years ended December 31, 2009, 2010, 2011 and 2012, and cannot be provided on a U.S. GAAP basis without unreasonable effort or expense.

Waiver of the Requirement of Item 8.A.4 of Form 20-F

The Company respectfully requests that the Commission waive the requirement of Item 8.A.4 of Form 20-F, which states that in the case of a company’s initial public offering, the registration statement on Form F-1 must contain audited financial statements of a date not older than 12 months from the date of the offering unless a waiver is obtained. *See also* Division of Corporation Finance, *Financial Reporting Manual*, Section 6220.3.

The Company is submitting this waiver request pursuant to Instruction 2 to Item 8.A.4 of Form 20-F, which provides that the Commission will waive the 12-month age of financial statements requirement “in cases where the company is able to represent adequately to us that it is not required to comply with this requirement in any other jurisdiction outside the United States and that complying with this requirement is impracticable or involves undue hardship.” *See also* the Staff’s 2004 release entitled *International Reporting and Disclosure Issues in the Division of Corporation Finance* (available on the Commission’s website at <http://www.sec.gov/divisions/corpfin/international/cfirdissues1104.htm>) at Section III.B.c, in which the Staff notes:

“the instruction indicates that the staff will waive the 12-month requirement where it is not applicable in the registrant’s other filing jurisdictions and is impracticable or involves undue hardship. As a result, we expect that the vast majority of IPOs will be subject only to the 15-month rule. The only

times that we anticipate audited financial statements will be filed under the 12-month rule are when the registrant must comply with the rule in another jurisdiction, or when those audited financial statements are otherwise readily available.” (emphasis added)

In connection with this request, the Company has made representations to the Commission in a letter filed concurrently herewith.

* * *

2

If you have any questions regarding the Registration Statement, please contact the undersigned by phone at +852-3740-4850 or via e-mail at julie.gao@skadden.com or the audit engagement partner at PricewaterhouseCoopers Zhong Tian LLP, Geoffrey Wang, by telephone at +86 10 6533-2928, or by email at geoffrey.wang@cn.pwc.com. PricewaterhouseCoopers Zhong Tian LLP is the independent registered public accounting firm of the Company.

Very truly yours,

/s/ Z. Julie Gao

Z. Julie Gao

cc: Richard Qiangdong Liu, Chairman and Chief Executive Officer, JD.com, Inc.
Sidney Xuande Huang, Chief Financial Officer, JD.com, Inc.
Geoffrey Wang, Partner, PricewaterhouseCoopers Zhong Tian LLP
James C. Lin, Esq., Partner, Davis Polk & Wardwell LLP

3
