



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

October 26, 2016

Sidney Xuande Huang
Chief Financial Officer
JD.com, Inc.
JD Building, No. 18
Kechuang 11 Street, BDA
Beijing, The People's Republic of China, 101111

Re: JD.com, Inc.
Form 20-F for the Fiscal Year Ended December 31, 2015
Filed April 18, 2016
File No. 1-36450

Dear Mr. Huang:

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,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief
Office of Consumer Products

Cc: Z. Julie Gao, Partner, Skadden, Arps, Slate, Meagher & Flom LLP