

August 23, 2023

VIA EDGAR

Ms. Aamira Chaudhry
Ms. Theresa Brillant
Mr. Austin Pattan
Ms. Jennifer Thompson
Mr. Nicholas Nalbantian
Ms. Taylor Beech
Division of Corporation Finance
Office of Trade & Services
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

RE: Vipshop Holdings Limited (the "Company")
Form 20-F for Fiscal Year Ended December 31, 2022
Filed April 19, 2023
File No. 001-35454

Dear Ms. Chaudhry, Ms. Brillant, Mr. Pattan, Ms. Thompson, Mr. Nalbantian and Ms. Beech:

The Company has received the letter dated August 15, 2023 from the staff (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**") regarding the Company's annual report on Form 20-F for the fiscal year ended December 31, 2022 filed with the Commission on April 19, 2023 (the "**2022 Form 20-F**"). The Company respectfully submits to the Staff to request an extension to the deadline for responding to the letter due to the additional time required to gather sufficient information and prepare thorough responses. The Company will provide its response to the letter as soon as possible, no later than September 13, 2023.

If you have any additional questions or comments regarding the 2022 Form 20-F, please contact the undersigned at + 86 20 2233-0025 or the Company's U.S. counsel, Yuting Wu of Skadden, Arps, Slate, Meagher & Flom LLP at +86 21 6193-8225 or yuting.wu@skadden.com.

Sincerely yours,

Vipshop Holdings Limited

By: /s/ Eric Ya Shen

Name: Eric Ya Shen

Title: Chairman of the Board of Directors and Chief
Executive Officer

cc: Yuting Wu, Esq., Partner, Skadden, Arps, Slate, Meagher & Flom LLP
Polly Lee, Partner, Deloitte Touche Tohmatsu