

March 4, 2024

Eric Ya Shen
Chief Executive Officer
Vipshop Holdings Ltd
128 Dingxin Road
Haizhu District
Guangzhou 510220
People's Republic of China

Ltd

Fiscal Year Ended December 31, 2022

2023

Re: Vipshop Holdings

Form 20-F for

Filed April 19,

File No. 001-35454

Dear Eric Ya Shen:

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

cc:

Yuting Wu