

December 4, 2023

VIA EDGAR

Ms. Aamira Chaudhry
Ms. Theresa Brilliant
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. Brilliant, Mr. Nalbantian, and Ms. Beech:

The Company has received the letter dated November 7, 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**") and the Company's correspondence filed with the Commission on September 13, 2023 (the "**Correspondence**"). The Company respectfully submits 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 via EDGAR as soon as possible, in any event no later than December 18, 2023.

If you have any additional questions or comments regarding the 2022 Form 20-F and the Correspondence, 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/ Mark Wang

Name: Mark Wang

Title: Chief Financial Officer

cc: Eric Ya Shen, Chairman of the Board of Directors and Chief Executive Officer, Vipshop Holdings Limited
Yuting Wu, Esq., Partner, Skadden, Arps, Slate, Meagher & Flom LLP