



DIVISION OF  
CORPORATION FINANCE

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

February 24, 2025

Jun Liu  
Vice President of Finance  
PDD Holdings Inc.  
First Floor, 25 St. Stephen's Green  
Dublin 2, D02 XF99  
Ireland

**Re: PDD Holdings Inc.**  
**Form 20-F for Fiscal Year Ended December 31, 2023**  
**File No. 001-38591**

Dear Jun Liu:

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: Investor Relations