

November 7, 2023

Lei Chen  
Co-Chief Executive Officer  
PDD Holdings Inc.  
First Floor, 25 St Stephen s Green  
Dublin 2, D02 XF99  
Ireland

Re: PDD Holdings Inc.  
Form 20-F for the

Fiscal Year Ended December 31, 2022

File No. 001-38591

Dear Lei Chen:

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