

October 19, 2023

Xiaopeng He  
Chairman and Chief Executive Officer  
XPeng Inc.  
No. 8 Songgang Road, Changxing Street  
Cencun, Tianhe District, Guangzhou  
Guangdong 510640  
People's Republic of China

Re: XPeng Inc.  
Form 20-F for the  
File No. 001-39466

Fiscal Year Ended December 31, 2022

Dear Xiaopeng He:

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

Disclosure Review Program

cc:

Yi Gao