Simpson Thacher & Bartlett 盛信律师事务所

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August 25, 2022

CONFIDENTIAL AND VIA EDGAR

Division of Corporation Finance U.S. Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549

Attention: Mr. Kevin Stertzel Mr. Martin James

Re: XPeng Inc.

Form 20-F for the Fiscal Year Ended December 31, 2021

Filed April 28, 2022 File No. 001-39466

Ladies and Gentlemen:

On behalf of our client, XPeng Inc. (the "<u>Company</u>"), we are submitting this letter in response to your correspondence dated August 3, 2022 (the "<u>August 3 Letter</u>") concerning the above-referenced annual report on Form 20-F that the Company filed with the Commission on April 28, 2022.

In the August 3 Letter, you requested that the Company respond to the Staff's comments within 10 business days or advise the Staff as soon as possible when the Company will respond. The Company respectfully advises the Staff that it is working on its responses and that it will require additional time in order to respond fully to your letter.

The Company is therefore requesting an extension until September 7, 2022 and expects to respond no later than that date.

* * *

MICHAEL J.C.M. CEULEN MARJORY J. DING DANIEL FERTIG ADAM C. FURBER YI GAO ADAM S. GOLDBERG MAKIKO HARUNARI IAN C. HO JONATHAN HWANG ANTHONY D. KING JIN HYUK PARK KATHRYN KING SUDOL CHRISTOPHER K.S. WONG

RESIDENT PARTNERS

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Division of Corporation Finance U.S. Securities and Exchange Commission

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In the meantime, please do not hesitate to contact me at +852-2514-7620 (work) or ygao@stblaw.com (email).

Very truly yours,

/s/ Yi Gao

Yi Gao

cc: XPeng Inc.

Hsueh-Ching Lu, Vice President of Finance and Accounting

PricewaterhouseCoopers Zhong Tian LLP Alex Chan