

June 7, 2021

Xiaopeng He  
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.  
Draft Registration  
Submitted June 1,  
CIK No. 0001810997

Statement on Form F-1  
2021

Dear Mr. He:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. Please refer to Rules 460 and  
461 regarding requests for  
acceleration. 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.

Please contact Jennifer

Angelini at 202-551-3047 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Sarah P. Payne