



DIVISION OF  
CORPORATION FINANCE

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

July 15, 2024

Jianfeng Wu  
Co-Chief Financial Officer  
Atour Lifestyle Holdings Limited  
1st Floor, Wuzhong Building  
618 Wuzhong Road  
Minhang District, Shanghai, 201103  
People's Republic of China

**Re: Atour Lifestyle Holdings Limited**  
**Form 20-F for the Fiscal Year Ending December 31, 2023**  
**Filed April 26, 2024**  
**File No. 001-40540**

Dear Jianfeng Wu:

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 Real Estate & Construction