

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

February 8, 2013

Via E-mail
Mr. Adam Jigang Sun
Chief Financial Officer
Concord Medical Services Holding
18/F, Tower A, Global Trade Center
36 North Third Ring Road East, Dongcheng District
Beijing 100013

Re: Concord Medical Services Holding

Form 20-F for the Fiscal Year Ended December 31, 2011

Filed April 25, 2012 File No. 001-34563

Dear Mr. Sun:

People's Republic of China

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Gus Rodriguez

Gus Rodriguez Accounting Branch Chief