



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

DIVISION OF  
CORPORATION FINANCE

September 1, 2023

Boxun Zhang  
Chief Financial Officer  
Room 2701-05, Tower A, Global Trade Center  
36 North Third Ring Road, Dongcheng District  
Beijing 100013  
People's Republic of China

**Re: Concord Medical Services Holdings Ltd**  
**Form 20-F**  
**Filed April 19, 2023**  
**File No. 001-34563**

Dear Boxun Zhang:

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 Industrial Applications and  
Services