



DIVISION OF  
CORPORATION FINANCE

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

September 18, 2020

Yulin Wang  
Chief Executive Officer  
Kingsoft Cloud Holdings Ltd  
Building E, Xiaomi Science and Technology Park  
No. 33 Xierqi Middle Road, Haidian District  
Beijing, 100085, the People's Republic of China

**Re: Kingsoft Cloud Holdings Limited**  
**Draft Registration Statement on Form F-1**  
**Submitted September 14, 2020**  
**CIK No. 0001795589**

Dear Mr. Wang:

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 Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Ran Li