

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

February 15, 2023

Haijian He Chief Financial Officer Kingsoft Cloud Holdings Limited Building E, Xiaomi Science and Technology Park No. 33 Xierqi Middle Road Haidian District, Beijing, 100085 People's Republic of China

> Re: Kingsoft Cloud Holdings Limited Form 20-F for the Fiscal Year Ended December 31, 2021 File No. 001-39278

Dear Haijian He:

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 Technology

cc: Ran Li, Esq.