



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

DIVISION OF  
CORPORATION FINANCE

August 17, 2023

Peng Yongdong  
Chief Executive Officer  
KE Holdings Inc.  
Oriental Electronic Technology Building  
No. 2 Chuangye Road, Haidian District  
Beijing 100086  
People's Republic of China

**Re: KE Holdings Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 001-39436**

Dear Peng Yongdong:

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  
Disclosure Review Program

cc: Yuting Wu