



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

DIVISION OF  
CORPORATION FINANCE

August 15, 2023

William Wei Huang  
Chief Executive Officer  
GDS Holdings Ltd  
F4/F5, Building C, Sunland International  
No. 999 Zhouhai Road  
Pudong, Shanghai 200137

**Re: GDS Holdings Ltd**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**Filed April 4, 2023**  
**File No. 001-37925**

Dear William Wei Huang:

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: Daniel Ferteg