

September 10, 2018

William Wei Huang  
Chief Executive Officer  
GDS Holdings Limited  
2/F, Tower 2, Youyou Century Place  
428 South Yanggao Road  
Pudong, Shanghai 200127  
People's Republic of China

Re: GDS Holdings Limited  
Form 20-F for the Fiscal Year Ended December 31, 2017  
Filed March 29, 2018  
File No. 001-37925

Dear Mr. 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.

Corporation Finance  
Technologies

Sincerely,  
Division of  
Office of Information  
and Services