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July 20, 2023

**VIA EDGAR**

Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Mr. Dan Morris  
Ms. Jennifer Thompson  
Ms. Kathleen Collins  
Ms. Megan Akst

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

Dear Division:

On behalf of our client, GDS Holdings Limited (the "Company"), we are submitting this letter in response to your correspondence dated June 27, 2023 (the "June 27 Letter") concerning the above-referenced annual report on Form 20-F that the Company filed with the Commission.

In the June 27 Letter, you requested that the Company respond to the Staff's comments within 10 business days or advise the Staff when the Company will respond. The Company respectfully requests that the Company be given an until August 3, 2023 (the tenth business day from the date hereof) and expects to respond no later than that date.

MICHAEL J.C.M. CEULEN MARJORY J. DING DANIEL FERTIG ADAM C. FURBER YI GAO MAKIKO HARUNARI IAN C.  
HO JONATHAN HWANG ANTHONY D. KING JIN HYUK PARK ERIK P. WANG CHRISTOPHER K.S. WONG

RESIDENT PARTNERS

SIMPSON THACHER & BARTLETT, HONG KONG IS AN AFFILIATE OF SIMPSON THACHER & BARTLETT LLP WITH OFFICES IN:

NEW YORK BEIJING BRUSSELS HOUSTON LONDON LOS ANGELES PALO ALTO SÃO  
PAULO TOKYO WASHINGTON, D.C.

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July 20, 2023

-2-

The Company further respectfully requests that the Staff also address future correspondence to Mr. Dan Newman, the Company's CFO ([Dan.newman@gds-services.com](mailto:Dan.newman@gds-services.com)) and Ms. Jamie Khoo, the Company's COO ([jamie@gds-services.com](mailto:jamie@gds-services.com)).

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In the meantime, please do not hesitate to contact me at +852-2514-7660 (work) or [dfertig@stblaw.com](mailto:dfertig@stblaw.com) (email).

Very truly yours,

/s/ Daniel Fertig

Daniel Fertig

cc: William Wei Huang, Chief Executive Officer  
Daniel Newman, Chief Financial Officer  
Jamie Khoo, Chief Operating Officer  
Andy Wenfeng Li, General Counsel and Company Secretary  
GDS Holdings Limited

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