

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