

Simpson Thacher & Bartlett

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August 14, 2020

CONFIDENTIAL AND VIA EDGAR AND HAND DELIVERY

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

Attention: Megan Akst, Senior Staff Accountant
Melissa Kindelan, Senior Staff Accountant

**Re: GDS Holdings Limited
Form 20-F for the Fiscal Year Ended December 31, 2019
Filed April 17, 2020
File No. 001-37925**

Ladies and Gentlemen:

On behalf of our client, GDS Holdings Limited (the "Company"), we are submitting this letter in response to your correspondence dated July 31, 2020 (the "July 31 Letter") concerning the above-referenced annual report on Form 20-F that the Company filed with the Commission on April 17, 2020.

In the July 31 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 advises the Staff that it continues to work on its responses and that it will require additional time in order to respond fully to your letter.

The Company is therefore requesting an extension until August 28, 2020 and expects to respond no later than that date.

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DANIEL FERTIG ADAM C. FURBER YI GAO ADAM S. GOLDBERG MAKIKO HARUNARI IAN C. HO JONATHAN HWANG ANTHONY D. KING CELIA C.L. LAM CHRIS K.H. LIN JIN HYUK PARK KATHRYN KING SUDOL 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 HOUSTON LONDON LOS ANGELES PALO ALTO SÃO PAULO TOKYO WASHINGTON, D.C.

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

Very truly yours,

/s/ Daniel Fertig

Daniel Fertig

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