

September 18, 2020

Yulin Wang
Chief Executive Officer
Kingsoft Cloud Holdings Ltd
Building E, Xiaomi Science and Technology Park
No. 33 Xierqi Middle Road, Haidian District
Beijing, 100085, the People's Republic of China

Holdings Limited
Statement on Form F-1
14, 2020

Re: Kingsoft Cloud
Draft Registration
Submitted September
CIK No. 0001795589

Dear Mr. Wang:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. Please refer to Rules 460 and
461 regarding requests for
acceleration. 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.

Please contact Matthew Crispino, Staff Attorney, at (202) 551-3456
or Jan Woo, Legal
Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc:

Ran Li