

August 31, 2023

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

Holdings Ltd

Fiscal Year Ended December 31, 2022

Re: Kingsoft Cloud

Form 20-F for the

File No. 001-39278

Dear Tao Zou:

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

Disclosure Review Program

cc:

Ran Li