

February 15, 2023

Haijian He
Chief Financial Officer
Kingsoft Cloud Holdings Limited
Building E, Xiaomi Science and Technology Park
No. 33 Xierqi Middle Road
Haidian District, Beijing, 100085
People's Republic of China

Holdings Limited

Fiscal Year Ended December 31, 2021

Re: Kingsoft Cloud

Form 20-F for the

File No. 001-39278

Dear Haijian He:

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:

Ran Li, Esq.