

January 28, 2022

**VIA EDGAR**

Ms. Babette Cooper  
Mr. Wilson Lee  
Division of Corporation Finance  
Office of Real Estate & Construction  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: KE Holdings Inc. (the "Company")  
Form 20-F for the Fiscal Year Ended December 31, 2020  
Filed April 6, 2021  
File No. 001-39436**

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Dear Ms. Cooper and Mr. Lee:

The Company has received the letter dated December 17, 2021 (the "**Comment Letter**") from the staff of the Securities and Exchange Commission (the "**Staff**") regarding the Company's Form 20-F for the fiscal year ended December 31, 2020 (the "**2020 Form 20-F**"), and has previously submitted a letter dated January 7, 2022 to the Staff to request an extension to the deadline for responding to the Comment Letter to January 28, 2022.

The Company respectfully requests a further extension of the deadline for responding to the Comment Letter due to the additional time required to gather sufficient information and prepare thorough responses. The Company has been very busy recently on a number of fronts and will soon enter into the Lunar New Year public holiday period in China that runs from January 31, 2022 through February 6, 2022. The Company will provide its response to the Comment Letter via EDGAR as soon as possible prior to February 25, 2022.

If you have any additional questions or comments regarding the 2020 Form 20-F, please contact the Company's U.S. counsel, Z. Julie Gao of Skadden, Arps, Slate, Meagher & Flom, at (+852) 3740-4863 or julie.gao@skadden.com. Thank you very much.

Very truly yours,

/s/ Tao Xu

Tao Xu

Chief Financial Officer

cc: Yongdong Peng, Chairman of the Board of Directors and Chief Executive Officer, KE Holdings Inc.  
Z. Julie Gao, Esq., Partner, Skadden, Arps, Slate, Meagher & Flom LLP  
Yuting Wu, Esq., Partner, Skadden, Arps, Slate, Meagher & Flom LLP  
Amanda Zhang, Partner, PricewaterhouseCoopers Zhong Tian LLP

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