

September 1, 2023

Boxun Zhang  
Chief Financial Officer  
Room 2701-05, Tower A, Global Trade Center  
36 North Third Ring Road, Dongcheng District  
Beijing 100013  
People's Republic of China

Services Holdings Ltd

2023

Re: Concord Medical

Form 20-F  
Filed April 19,

File No. 001-34563

Dear Boxun Zhang:

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 Industrial Applications and  
Services