

November 22, 2023

Jing An  
Chief Financial Officer  
Luckin Coffee Inc.  
28th Floor, Building T3, Haixi Jingu Plaza  
1-3 Taibei Road  
Siming District, Xiamen City, Fujian  
People's Republic of China, 361008

Re: Luckin Coffee Inc.  
Form 20-F for the

Fiscal Year Ended December 31, 2022

File No. 001-38896

Dear Jing An:

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:

Li He