

September 21, 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 limited our review of your filing to the submission and/or disclosures as required by Item 16I of Form 20-F and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond.

After reviewing your response to these comments, we may have additional comments.

Form 20-F for the Fiscal Year Ended December 31, 2022

Item 16I. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections, page 163

1. We note your statement that you reviewed your register of members and public filings made by your shareholders in connection with your required submission under paragraph (a). Please supplementally describe any additional materials that were reviewed and tell us whether you relied upon any legal opinions or third party certifications such as affidavits as the basis for your submission. In your response, please provide a similarly detailed discussion of the materials reviewed and legal opinions or third party certifications relied upon in connection with the required disclosures under paragraphs (b) (2) and (3).

2. In order to clarify the scope of your review, please supplementally describe the steps you have taken to confirm that none of the members of your board or the boards of your consolidated foreign operating entities are officials of the Chinese Communist Party. For instance, please tell us how the board members current or prior memberships on, or

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affiliations with, committees of the Chinese Communist Party factored into your determination. In addition, please tell us whether you have relied upon third party certifications such as affidavits as the basis for your disclosure.

3. We note your disclosure pursuant to Item 16I(b) (3) addresses ownership or control by governmental entities in the applicable foreign jurisdiction with respect to our registered public accounting firm. However, we note your definition of China or PRC on p. ii of your Form 20-F distinguishes between mainland China and Hong Kong. Please supplementally tell us the ownership or control by governmental entities

in mainland

China as well as Hong Kong.

4. With respect to your disclosure pursuant to Item 16I(b)(5), we note that you have included

language that such disclosure is to our best knowledge. Please supplementally confirm

without qualification, if true, that your articles and the articles of your consolidated

foreign operating entities do not contain wording from any charter of the Chinese

Communist Party.

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.

Please contact Jennifer Gowetski at 202-551-3401 or Jennifer Thompson at 202-551-3737 with any questions.

FirstName LastNameJing An  
Corporation Finance  
Comapany NameLuckin Coffee Inc.

Program  
September 21, 2023 Page 2  
cc: Li He  
FirstName LastName

Sincerely,

Division of

Disclosure Review