



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 26, 2019

Reinout Hendrik Schakel  
Chief Financial Officer and Chief Strategy Officer  
Luckin Coffee Inc.  
17F Block A, Tefang Portman Tower  
No. 81 Zhanhong Road  
Siming District, Xiamen, Fujian  
People's Republic of China, 361008

**Re: Luckin Coffee Inc.**  
**Draft Registration Statement on Form F-1**  
**Submitted November 25, 2019**  
**CIK 0001767582**

Dear Mr. Schakel:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Jacqueline Kaufman at 202-551-3797 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services