



DIVISION OF  
CORPORATION FINANCE

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

January 3, 2025

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 Fiscal Year Ended December 31, 2023**  
**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  
Office of Trade & Services