

April 10, 2019

Reinout Schakel  
Chief Financial 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.  
Amendment No. 2 to  
Draft Registration Statement on Form F-1  
Submitted April 5, 2019  
CIK No: 0001767582

Dear Mr. Schakel:

We have reviewed your amended draft registration statement 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 this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

DRS submitted April 5, 2019

Risk Factors

Our dual-class share structure with different voting rights will limit your ability, page 48

1. Please describe the risk that future issuances of Class B ordinary shares may be dilutive to Class A holders.

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You may contact Effie Simpson at 202-551-3346 or Theresa Brilliant at 202-551-3307 if you have questions regarding comments on the financial statements and related matters. Please contact John Stickel at 202-551-3324 or J. Nolan McWilliams at 202-551-3217 with any other questions.

Sincerely,

FirstName LastNameReinout Schakel

Division of

Corporation Finance  
Comapany NameLuckin Coffee Inc.

Office of

Transportation and Leisure

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cc: Li He

FirstName LastName