
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16 UNDER
THE SECURITIES EXCHANGE ACT OF 1934**

For the month of April 2022

Commission File Number 001-38896

Luckin Coffee Inc.

(Exact Name of Registrant as Specified in Its Charter)

28th Floor, Building T3, Haixi Jingu Plaza

1-3 Taibei Road

Siming District, Xiamen City, Fujian

People's Republic of China, 361008

+86-592-3386666

(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Change in Registrant's Certifying Accountants

Luckin Coffee Inc. (the "Company") announced the appointment of BDO China Shu Lun Pan Certified Public Accountants LLP ("BDO") as the Company's independent registered public accounting firm for the fiscal year ended December 31, 2022, effective April 14, 2022. The appointment has been approved by the audit committee of the Company's Board of Directors.

BDO succeeds Centurion ZD CPA & Co. ("CZD"), the Company's previous independent registered public accounting firm. CZD is committed to working with the Company and BDO to ensure a seamless transition. The reports of CZD on the Company's consolidated financial statements for the fiscal years ended December 31, 2019, 2020 and 2021 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle.

For the fiscal years ended December 31, 2019, 2020 and 2021 and through April 14, 2022, there have been no disagreements between the Company and CZD on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of CZD, would have caused CZD to make reference to the subject matter of the disagreements in its report on the consolidated financial statements, and there have been no "reportable events" as the term is described in Item 16F(a)(1)(v) of Form 20-F.

The Company had provided CZD with a copy of the disclosure it is making in this Current Report on Form 6-K and requested from CZD a letter addressed to the Securities and Exchange Commission indicating whether it agrees with such disclosure. A copy of CZD's letter dated April 14, 2022 is attached hereto as Exhibit 99.1.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Luckin Coffee Inc.

Date: April 14, 2022

By: /s/ Reinout Hendrik Schakel

Name: Reinout Hendrik Schakel

Title: Chief Financial Officer and Chief Strategy Officer

EXHIBIT INDEX

Exhibit No.	Description
<u>99.1</u>	<u>Letter of CZD dated April 14, 2022 regarding change in independent registered public accounting firm</u>
<u>99.2</u>	<u>Press release entitled "Luckin Coffee Announces the Appointment of BDO as Independent Auditor"</u>



中正達會計師事務
Centurion ZD CPA & Co.
Certified Public Accountants (Practising)

Room 1304, Two Harbourfront, 22 Tak Fung Street, Hunghom, Kowloon, Hong Kong
香港九龍紅磡德豐街 22 號海濱廣場二期 13 樓 1304 室
Tel : (852) 2126 2388 Fax: (852) 2122 9078

April 14, 2022

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Commissioners:

We have read the statements made by Luckin Coffee Inc. (the "Company") relating to the change in the Company's certifying accountants to be furnished on Form 6-K to the Securities and Exchange Commission. We agree with the statements concerning our firm therein. We are not in a position to agree or disagree with other statements of the Company contained therein.

Very truly yours,

/s/ Centurion ZD CPA & Co.

Centurion ZD CPA & Co.

Luckin Coffee Announces the Appointment of BDO as Independent Auditor

BEIJING, April 14, 2022 (GLOBE NEWSWIRE) — Luckin Coffee Inc. (“Luckin Coffee” or the “Company”) (OTC: LKNCY) today announced the appointment of BDO China Shu Lun Pan Certified Public Accountants LLP (“BDO”) as the Company’s independent registered public accounting firm for the fiscal year ended December 31, 2022, effective immediately. The appointment has been approved by the audit committee of the Company’s Board of Directors.

BDO succeeds Centurion ZD CPA & Co. (“CZD”), the Company’s previous independent registered public accounting firm. CZD is committed to working with the Company and BDO to ensure a seamless transition.

Safe Harbor Statement

This announcement contains forward-looking statements within the meaning of Section 21E of the U.S. Securities Exchange Act of 1934, as amended. These forward-looking statements are made under the “safe harbor” provisions of the U.S. Private Securities Litigation Reform Act of 1995. These statements can be identified by terminology such as “will,” “expects,” “anticipates,” “future,” “intends,” “plans,” “believes,” “estimates,” “potential,” “continue,” “ongoing,” “targets,” “guidance” and similar statements. Luckin Coffee may also make written or oral forward-looking statements in its periodic reports to the U.S. Securities and Exchange Commission (the “SEC”), in its annual report to shareholders, in press releases and other written materials and in oral statements made by its officers, directors or employees to third parties. Any statements that are not historical facts, including statements about Luckin Coffee’s beliefs and expectations, are forward-looking statements. Forward-looking statements involve inherent risks and uncertainties. A number of factors could cause actual results to differ materially from those contained in any forward-looking statement, including but not limited to the following: the expense, timing and outcome of existing or future legal and governmental proceedings, investigations in connection with Luckin Coffee; the outcome and effect of the restructuring of Luckin Coffee’s financial obligations; Luckin Coffee’s growth strategies; its future business development, results of operations and financial condition; the effect of the non-reliance identified in, and the resultant restatement of, certain of Luckin Coffee’s previously issued financial results; the effectiveness of its internal control; its ability to retain and attract its customers; its ability to maintain and enhance the recognition and reputation of its brand; its ability to maintain and improve quality control policies and measures; its ability to establish and maintain relationships with its suppliers and business partners; trends and competition in China’s coffee industry or China’s food and beverage sector in general; changes in its revenues and certain cost or expense items; the expected growth of China’s coffee industry or China’s food and beverage sector in general; PRC governmental policies and regulations relating to Luckin Coffee’s industry; the potential effects of COVID-19; and general economic and business conditions globally and in China and assumptions underlying or related to any of the foregoing. Further information regarding these and other risks, uncertainties or factors is included in Luckin Coffee’s filings with the SEC. All information provided in this press release and in the attachments is as of the date of this press release, and Luckin Coffee undertakes no obligation to update any forward-looking statement, except as required under applicable law.

About Luckin Coffee

Luckin Coffee (OTC: LKNCY) has pioneered a technology-driven retail network to provide coffee and other products of high quality, high convenience and high affordability to customers. Empowered by proprietary technologies, Luckin Coffee pursues its vision to build a world-class coffee brand and become a part of everyone's daily life. Luckin Coffee was founded in 2017 and is based in China. For more information, please visit investor.lkcoffee.com.

Investor and Media Contacts

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