

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM S-8

**REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Luckin Coffee Inc.

(Exact name of registrant as specified in its charter)

Cayman Islands

(State or other jurisdiction of incorporation or organization)

Not Applicable

(I.R.S. Employer Identification No.)

**17F Block A, Tefang Portman Tower
No. 81 Zhanhong Road
Siming District, Xiamen, Fujian
People's Republic of China, 361008
+86-592-3386666**

(Address, including Zip Code, and Telephone Number, including Area Code, of registrant's Principal Executive Offices)

2019 Share Option Plan
(Full title of the plans)

**Cogency Global Inc.
10 E. 40th Street, 10th Floor
New York, NY, 10016
(800) 221-0102**

(Name, address and telephone number, including area code, of agent for service)

Copies to:

Jenny Zhiya Qian
Director and Chief Executive Officer
Luckin Coffee Inc.
17F Block A, Tefang Portman Tower
No. 81 Zhanhong Road
Siming District, Xiamen, Fujian
People's Republic of China, 361008
+86-592-3386666

Li He, Esq.
James C. Lin, Esq.
Davis Polk & Wardwell LLP
18/F, The Hong Kong Club Building
3A Chater Road, Central
Hong Kong
+852 2533-3300

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act:

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered ⁽¹⁾	Amount to be Registered ⁽²⁾	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Class A ordinary shares, par value \$0.000002 per share	79,015,500 ⁽³⁾ (4) \$	0.0002 ⁽³⁾ \$	15,803.10 \$	1.92

- (1) The Class A ordinary shares of Luckin Coffee Inc. (the "Registrant") registered hereunder are represented by the Registrant's American depositary shares ("ADSs"), with each ADS representing eight Class A ordinary shares, par value \$0.000002 per share. The registrant's ADSs issuable upon deposit of the Class A ordinary shares have been registered under a separate registration statement on Form F-6 (333-230989).
- (2) Represents Class A ordinary shares issuable under the 2019 Share Option Plan (the "Plan") of the Registrant. Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement is deemed to cover an indeterminate number of Class A ordinary shares which may be offered and issued to prevent dilution resulting from share splits, share dividends or similar transactions as provided in the Plan.
- (3) Represents Class A ordinary shares issuable upon the exercise of outstanding options previously granted under the Plan as of the date of this registration statement. The maximum offering price per share represents the average exercise price of the options which have been already granted and are outstanding under the Plan.
- (4) Any Class A ordinary shares covered by an award granted under the Plan (or portion of an award) that is forfeited, cancelled or otherwise expired for any reason without having been exercised shall be deemed not to have been issued for purposes of determining the maximum aggregate number of ordinary shares which may be issued under

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

ITEM 1. PLAN INFORMATION*

ITEM 2. REGISTRANT INFORMATION AND EMPLOYEE PLAN ANNUAL INFORMATION*

* Information required by Part I to be contained in the Section 10(a) prospectus is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act and the Note to Part I of Form S-8. The documents containing information specified in this Part I will be separately provided to the participants in the Plan covered by this Registration Statement, as specified by Rule 428(b)(1) under the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE

The following documents previously filed with the Securities and Exchange Commission (the "Commission") by the Registrant are incorporated herein by reference.

[\(1\) The Registrant's prospectus filed with the Commission on May 17, 2019 pursuant to Rule 424\(b\)\(4\) under the Securities Act \(Securities Act File No. 333-230977\); and](#)

[\(2\) The description of the Registrant's Class A ordinary shares contained in the Registrant's registration statement on Form 8-A under the Securities Exchange Act of 1934, as amended \(the "Exchange Act"\) filed on May 6, 2019, as modified by any amendment or report filed for the purpose of updating such description \(Exchange Act File No. 001-38896\).](#)

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment which indicates that all securities offered have been sold, or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein, or in any other subsequently filed document which also is incorporated or deemed to be incorporated by reference herein, modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

ITEM 4. DESCRIPTION OF SECURITIES

Not applicable.

ITEM 5. INTEREST OF NAMED EXPERTS AND COUNSEL

Not applicable.

ITEM 6. INDEMNIFICATION OF DIRECTORS AND OFFICERS

Cayman Islands law does not limit the extent to which a company's articles of association may provide for indemnification of officers and directors, except to the extent any such provision may be held by the Cayman Islands courts to be contrary to public policy, such as to provide indemnification against civil fraud or the consequences or committing a crime. The Registrant's fifth amended and restated memorandum and articles of association provide for indemnification of officers and directors against all actions, proceedings, costs, charges, expenses, losses, damages or liabilities incurred or sustained by such officers and directors, other than by reason of such directors or officers' own dishonesty, wilful default or fraud as determined by a court of competent jurisdiction, in or about the conduct of the Registrant's business or affairs (including as a result of any mistake of judgment) or in the execution or discharge of his duties, powers, authorities or discretions, including without prejudice to the generality of the foregoing, any costs, expenses, losses or liabilities incurred by such directors or officers in defending (whether successfully or otherwise) any civil proceedings concerning the Registrant or its affairs in any court whether in the Cayman Islands or elsewhere.

Pursuant to the indemnification agreements, the form of which was filed as Exhibit 10.2 to the Registrant's registration statement on Form F-1, as amended (File No. 333-230977), the Registrant has agreed to indemnify its directors and officers against, to the fullest extent permitted by applicable law, any and all expenses and liabilities actually and reasonably incurred by reason of such director's or officer's corporate status.

The Registrant maintains standard policies of insurance under which coverage is provided (a) to its directors and officers against loss arising from claims made by reason of breach of duty or other wrongful act and (b) to the Registrant with respect to payments which may be made by the Registrant to such officers and directors pursuant to the above indemnification provision or otherwise as a matter of law.

ITEM 7. EXEMPTION FROM REGISTRATION CLAIMED

Not applicable.

ITEM 8. EXHIBITS.

The Exhibits listed on the accompanying Exhibit Index are filed as a part of, or incorporated by reference into, this Registration Statement. (See Exhibit Index below).

ITEM 9. REQUIRED UNDERTAKINGS

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

- (i) To include any prospectus required by Section 10(a)(3) of the Securities Act;
- (ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement; and
- (iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the Registration Statement.

- (2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.
- (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description of Exhibit</u>
4.1	<u>Fifth Amended and Restated Memorandum and Articles of Association of the Registrant (incorporated herein by reference to Exhibit 3.2 to the Registrant's registration statement on Form F-1 filed on April 22, 2019).(Securities Act File No. 333-230977)</u>
4.2	<u>Registrant's Specimen Certificate for Class A ordinary shares (incorporated herein by reference to Exhibit 4.2 to the Registrant's registration statement on Form F-1 filed on May 6, 2019, as amended).(Securities Act File No. 333-230977)</u>
4.3	<u>Form of Deposit Agreement between the Registrant, the depository and holders of the American Depositary Shares (incorporated herein by reference to Exhibit 4.3 to the Registrant's registration statement on Form F-1 filed on May 6, 2019, as amended).(Securities Act File No. 333-230977)</u>
5.1	<u>Opinion of Conyers Dill & Pearman (filed herewith)</u>
10.1	<u>2019 Share Option Plan (incorporated herein by reference to Exhibit 10.1 to the Registrant's registration statement on Form F-1 filed on April 22, 2019).(Securities Act File No. 333-230977)</u>
23.1	<u>Consent of Conyers Dill & Pearman (included in Exhibit 5.1).</u>
23.2	<u>Consent of Independent Registered Public Accounting Firm (filed herewith)</u>
24.1	<u>Power of Attorney (included on the signature page of this Registration Statement)</u>

Signatures

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the PRC, on June 13, 2019.

Luckin Coffee Inc.

By: /s/ Reinout Hendrik Schakel

Name: Reinout Hendrik Schakel

Title: Chief Financial Officer

POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints Jenny Zhiya Qian and Reinout Hendrik Schakel, and each of them acting individually and without the other, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and re-substitution, for him or her and in his or her name, place, and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments, exhibits thereto and other documents in connection therewith) to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them individually, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities indicated on June 13, 2019.

<u>Signature</u>	<u>Title</u>
<u>/s/ Charles Zhengyao Lu</u> Name: Charles Zhengyao Lu	Chairman of Board of Directors
<u>/s/ Jenny Zhiya Qian</u> Name: Jenny Zhiya Qian	Director and Chief Executive Officer (principal executive officer)
<u>/s/ Jian Liu</u> Name: Jian Liu	Director and Chief Operating Officer
<u>/s/ Jinyi Guo</u> Name: Jinyi Guo	Director and Senior Vice President
<u>/s/ Hui Li</u> Name: Hui Li	Director
<u>/s/ Erhai Liu</u> Name: Erhai Liu	Director
<u>/s/ Sean Shao</u> Name: Sean Shao	Independent Director
<u>/s/ Thomas P. Meier</u> Name: Thomas P. Meier	Independent Director
<u>/s/ Reinout Hendrik Schakel</u> Name: Reinout Hendrik Schakel	Chief Financial Officer and Chief Strategy Officer (principal financial and accounting officer)

SIGNATURE OF AUTHORIZED REPRESENTATIVE IN THE UNITED STATES

Pursuant to the Securities Act of 1933, the undersigned, the duly authorized representative in the United States of Luckin Coffee Inc., has signed this registration statement or amendment thereto in New York on June 13, 2019.

Authorized U.S. Representative

Cogency Global Inc.

By: /s/ Chiang Sheung Lin

Name: Chiang Sheung Lin

Title: Assistant Secretary

12 June 2019

Matter No: 828638
Doc Ref: 105155673
+852 2842 9532

Wynne.Lau@conyersdill.com

Luckin Coffee Inc.

Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

Dear Sirs,

Re: **Luckin Coffee Inc.** (the “**Company**”)

We have acted as special legal counsel in the Cayman Islands to the Company in connection with a registration statement on form S-8 to be filed by the Company with the U.S. Securities and Exchange Commission (the “**Commission**”) on or about the date hereof (the “**Registration Statement**”) relating to the registration under the U.S. Securities Act of 1933, as amended, (the “**Securities Act**”) of 79,015,500 Class A Ordinary Shares par value US\$0.000002 each (the “**Class A Ordinary Shares**”) of the Company to be issued pursuant to the Company’s 2019 Share Option Plan (the “**Plan**”).

For the purposes of giving this opinion, we have examined and relied upon copies of the following documents (which terms do not include any other document or agreement whether or not specifically referred to therein or attached as an exhibit or schedule thereto):

- (i) the Registration Statement; and
- (ii) the Plan.

We have also reviewed (1) the currently adopted fifth amended and restated memorandum and articles of association of the Company, (2) the written resolutions of all directors of the Company dated 16 April 2019 and 18 January 2019, and written resolutions of all members of the Company dated 16 April 2019 (collectively, the “**Resolutions**”), (3) a Certificate of Good Standing issued by the Registrar of Companies in relation to the Company on 6 June 2019 (the “**Certificate Date**”), and (4) such other documents and made such enquiries as to questions of law as we have deemed necessary in order to render the opinion set forth below.

We have assumed (a) the genuineness and authenticity of all signatures and the conformity to the originals of all copies (whether or not certified) examined by us and the authenticity and completeness of the originals from which such copies were taken, (b) the accuracy and completeness of all factual representations made in the Registration Statement, the Plan and other documents reviewed by us, (c) that the Resolutions have been passed at one or more duly convened, constituted and quorate meetings or by unanimous written resolutions, will remain in full force and effect and will not be rescinded or amended, (d) that there is no provision of the law of any jurisdiction, other than the Cayman Islands, which would have any implication in relation to the opinions expressed herein, (e) that upon issuance of any Class A Ordinary Shares to be sold by the Company, the Company will receive consideration for the full issue price thereof which shall be equal to at least the par value thereof, (f) the validity and binding effect under the laws of the United States of America of the Registration Statement and that the Registration Statement will be duly filed with the Commission; (g) that on the date of issuance of any of the Class A Ordinary Shares, the Company will have sufficient authorised but unissued Class A Ordinary Shares, (h) that on the date of issuance of any award under the Plan, the Company will be able to pay its liabilities as they become due; and (i) all options and awards granted under the Plan are or were duly authorised in accordance with the terms of the Plan and the number of options and awards granted under the Plan are or were within the limit provided under the Plan.

We express no opinion with respect to the issuance of Class A Ordinary Shares pursuant to any provision of the Plan that purports to require the Company to issue Class A Ordinary Shares following the commencement of a winding up or liquidation. We have made no investigation of and express no opinion in relation to the laws of any jurisdiction other than the Cayman Islands.

This opinion is to be governed by and construed in accordance with the laws of the Cayman Islands and is limited to and is given on the basis of the current law and practice in the Cayman Islands. This opinion is issued solely for the purposes of the filing of the Registration Statement and the issuance of the Class A Ordinary Shares by the Company and is not to be relied upon in respect of any other matter.

On the basis of and subject to the foregoing, we are of the opinion that:

1. The Company is duly incorporated and existing under the law of the Cayman Islands and, based on the Certificate of Good Standing, is in good standing as at the Certificate Date. Pursuant to the Companies Law (the "**Law**"), a company is deemed to be in good standing if all fees and penalties under the Law have been paid and the Registrar of Companies has no knowledge that the Company is in default under the Law.

2. The Class A Ordinary Shares, when issued and paid for in accordance with the Plan, will be validly issued, fully paid and non-assessable (which term means when used herein that no further sums are required to be paid by the holders thereof in connection with the issue or holding of such Class A Ordinary Shares).

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not hereby admit that we are experts within the meaning of Section 11 of the Securities Act or within the category of persons whose consent is required under Section 7 of the Securities Act or the Rules and Regulations of the Commission promulgated thereunder.

Yours faithfully,

Conyers Dill & Pearman

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement on Form S-8 pertaining to the 2019 Share Option Plan of Luckin Coffee Inc. of our report dated February 22, 2019, with respect to the consolidated financial statements of Luckin Coffee Inc. included in the Registration Statement (Form F-1 File No. 333-230977) and related Prospectus of Luckin Coffee Inc., for the period from June 16, 2017 (date of inception) through December 31, 2017 and the year ended December 31, 2018, filed with the Securities and Exchange Commission.

/s/Ernst & Young Hua Ming LLP
Shanghai, the People's Republic of China
June 13, 2019
