

CREDIT SUISSE SECURITIES (USA) LLC  
Eleven Madison Avenue  
New York, NY 10010  
United States of America

MORGAN STANLEY & CO. LLC  
1585 Broadway Avenue  
New York, NY 10036  
United States of America

CHINA INTERNATIONAL CAPITAL CORPORATION  
HONG KONG SECURITIES LIMITED  
29th Floor, One International Finance Centre  
1 Harbour View Street  
Central, Hong Kong

HAITONG INTERNATIONAL SECURITIES COMPANY LIMITED  
22/F, Li Po Chun Chambers  
189 Des Voeux Road  
Central, Hong Kong

As representatives of the underwriters

**VIA EDGAR**

May 13, 2019

Ms. Effie Simpson  
Ms. Theresa Brillant  
Mr. John Stickel  
Mr. J. Nolan McWilliams  
Office of Transportation and Leisure  
Division of Corporation Finance

U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C., 20549

Re: Luckin Coffee Inc. (the "Company")  
Registration Statement on Form F-1, as amended (Registration No. 333-230977)  
Registration Statement on Form 8-A (Registration No. 001-38896)

Dear Ladies and Gentlemen:

We hereby join the Company's request for acceleration of the above-referenced Registration Statements, requesting effectiveness for 4:00 p.m., Eastern Standard Time on May 16, 2019, or as soon thereafter as is practicable.

Pursuant to Rule 460 of the General Rules and Regulations promulgated under the Securities Act of 1933, as amended, we wish to advise you that between May 6, 2019 and the date hereof, copies of the Company's preliminary prospectus dated May 6, 2019 were distributed as follows:

2,287 copies to prospective underwriters, institutional investors, dealers and others.

The undersigned advise that the underwriters have complied and will continue to comply with Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

*[Signature page follows]*

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Very truly yours,

CREDIT SUISSE SECURITIES (USA) LLC

MORGAN STANLEY & CO. LLC

CHINA INTERNATIONAL CAPITAL CORPORATION  
HONG KONG SECURITIES LIMITED

HAITONG INTERNATIONAL SECURITIES COMPANY LIMITED

As representatives of the underwriters

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By: /s/ Marc Bernstein  
Name: Marc Bernstein  
Title: Director

Signature Page to Underwriter Acceleration Letter

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By: /s/ Robert Holley  
Name: Robert Holley  
Title: Vice President

Signature Page to Underwriter Acceleration Letter

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By: /s/ Qi Shi  
Name: Qi Shi  
Title: Managing Director

Signature Page to Underwriter Acceleration Letter

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By: /s/ Ho, Kenneth Shiu Pong  
Name: Ho, Kenneth Shiu Pong  
Title: Managing Director

Signature Page to Underwriter Acceleration Letter

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