

**Missfresh Limited**  
3rd Floor, Block A, Vanke Times Center  
No. 9 Wangjing Street  
Chaoyang District, Beijing 100016  
The People's Republic of China

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November 15, 2023

**VIA EDGAR**

Ms. Jennifer Gowetski  
Mr. Andrew Mew  
Division of Corporation Finance  
Disclosure Review Program  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**RE: Missfresh Ltd**  
**Form 20-F for the Year Ended December 31, 2022**  
**File No. 001-40529**

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Dear Ms. Gowetski and Mr. Mew,

This letter sets forth the responses of Missfresh Limited (the “**Company**”) to the comment contained in the letter dated October 17, 2023 from the staff (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”) regarding the Company’s annual report on Form 20-F for the fiscal year ended December 31, 2022 filed with the Commission on August 3, 2023 (the “**2022 Form 20-F**”) and the Company’s response letter submitted on August 31, 2023. The Staff’s comment is repeated below in bold and followed by the Company’s responses thereto. All capitalized terms used but not defined in this letter shall have the meaning ascribed to such terms in the 2022 Form 20-F.

**Form 20-F for the Fiscal Year Ended December 31, 2022**

**Item 16I. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections, page 140**

1. **We note your response to prior comment 3. Item 16I(b) of Form 20-F requires that you provide disclosures for yourself and your consolidated foreign operating entities, including variable interest entities or similar structures. Please amend your filing to disclose and quantify any ownership interests held by governmental entities, including any ownership interests held by state-owned enterprises, in all of your consolidated operating entities, including variable interest entities or similar structures. In particular, we note that certain equity interests of your consolidated foreign operating entities, such as Jiangsu Meiri Jiangnan Technology Co. Ltd. and Qingdao Meiri Chengyun Technology Co. Ltd, are held by certain governmental entities in mainland China.**

In response to the Staff’s comment, the Company has filed an amendment to the 2022 Form 20-F with the Commission to amend the section “Item 16I. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections” of the 2022 Form 20-F in its entirety to disclose and quantify any ownership interests held by governmental entities, including any ownership interests held by state-owned enterprises, in all of the Company’s consolidated operating entities.

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If you have any additional questions or comments regarding the 2022 Form 20-F, please contact the undersigned at [xuzheng@missfresh.cn](mailto:xuzheng@missfresh.cn).

Sincerely yours,

**Missfresh Limited**

By: /s/ Zheng Xu

Name: Zheng Xu

Title: Chairman of the Board of Directors and Chief Executive Officer

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