CMB International Capital Limited 45F, Champion Tower, 3 Garden Road, Central, Hong Kong

The Benchmark Company, LLC 150 East 58th Street, 17th Floor, New York, NY 10155 United States

As representatives of the prospective underwriters

## VIA EDGAR

November 16, 2023

Division of Corporation Finance Office of Manufacturing U.S. Securities and Exchange Commission 100 F Street, NE Washington, D.C. 20549

Attention: Ms. Jenny O'Shanick Ms. Erin Purnell Mr. Ernest Greene Mr. Hugh West

> Re: DDC Enterprise Ltd (the "<u>Company</u>") Registration Statement on Form F-1, as amended (Registration No. 333-272689)

Ladies and Gentlemen:

We hereby join the Company's request for acceleration of the above-referenced Registration Statement, requesting effectiveness for 5:00 p.m., Eastern Time on November 16, 2023, 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 November 8, 2023 and the date hereof, approximately 740 copies of the preliminary prospectus of the Company dated November 8, 2023, as amended, were distributed to prospective underwriters, dealers, institutional investors and others.

We have been advised by the prospective underwriters that they have complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

[Signature page follows]

Very truly yours,

As representatives of the prospective underwriters

CMB International Capital Limited

- By: /s/ Selwyn Siu Name: Selwyn Siu
  - Title: Managing Director

By: /s/ Yang Chen

Name: Yang Chen Title: Executive Director

The Benchmark Company, LLC

By: /s/ Michael S. Jacobs

 
 Name:
 Michael S. Jacobs

 Title:
 Managing Director and Head of Equity Capital Markets

[Underwriters Acceleration Request]