

DDC ENTERPRISE LIMITED

368 9th Ave., 6th Floor
New York, New York 10001

Via Edgar

August 5, 2025

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

Re: DDC Enterprise Ltd (the “Company”)
Registration Statement on Form F-3
Filed on July 22, 2025
File No. No. 333-288826

Dear SEC Officers:

We hereby provide a response to the comments issued in a letter dated July 31, 2025 (the “Staff’s Letter”) regarding the Company’s Registration Statement on Form F-3 (the “Registration Statement”). Contemporaneously, we are filing the revised Registration Statement via Edgar (the “Amended F-3”).

In order to facilitate the review by the Commission’s staff (the “Staff”) of the Amended F-3, we have responded to the comments set forth in the Staff’s Letter on a point-by-point basis. The numbered paragraphs set forth below respond to the Staff’s comments and correspond to the numbered paragraph in the Staff’s Letter.

Registration Statement on Form F-3 filed July 22, 2025

General

- 1. Please file the indenture in connection with any debt securities you intend to issue pursuant to this registration statement. See Trust Indenture Act Compliance and Disclosure Interpretation 201.02.**

We respectfully advise the Staff that we have filed the form of indenture as Exhibit 4.1 to the Amended F-3.

Please reach Ted Paraskevas, the Company’s outside counsel at +1 212-407-4971 if you would like additional information with respect to any of the foregoing. Thank you.

Sincerely,

/s/ Norma Chu

DDC Enterprise Limited
Chief Executive Officer
Encl.