

February 8, 2023

Huan Liu  
Chief Executive Officer  
Cheetah Net Supply Chain Service Inc.  
6201 Fairview Road, Suite 225  
Charlotte, NC 28210

Chain Service Inc.

Draft Registration Statement on Form S-1  
2, 2023

Re: Cheetah Net Supply  
Amendment No. 1 to  
Submitted February  
CIK No. 0001951667

Dear Huan Liu:

We have reviewed your amended draft registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this comment and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 1 to Draft Registration Statement on Form S-1 submitted February 2, 2023

Risk Factors  
Operational Risks  
Our Engagement of independent contractors, who serve as purchasing agents..., page 13

1. We note your response to prior comment 7, including disclosure regarding the terms of the independent contractor agreements. Please revise your Business section to similarly provide a brief summary of these agreements with your independent contractors and key terms of these agreements.

Huan Liu  
FirstName  
Cheetah NetLastNameHuan Liu  
Supply Chain Service Inc.  
Company8, NameCheetah  
February 2023 Net Supply Chain Service Inc.  
February  
Page 2 8, 2023 Page 2  
FirstName LastName

You may contact Abe Friedman at 202-551-8298 or Theresa Brilliant at 202-551-3307 if you have questions regarding comments on the financial statements and related matters. Please contact Kate Beukenkamp at 202-551-3861 or Donald Field at 202-551-3680 with any other questions.

Sincerely,

Corporation Finance

Services

cc: Ying Li

Division of

Office of Trade &