

September 4, 2024

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

Re: Cheetah Net Supply Chain Service Inc.  
Registration Statement on Form S-3  
Filed August 28, 2024  
File No. 333-281820

Dear Huan Liu:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of

Office of Trade &

Corporation Finance

Services

cc: Ying Li