



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 18, 2020

Yuantong Wang  
President and Chief Executive Officer  
Adaiah Distribution, Inc.  
Tianan Technology Park  
13/F Headquarters Center Building 16  
555 Panyu North Ave, Panyu District, Guangzhou City, China

**Re: Adaiah Distribution Inc.**  
**Form 8-K**  
**Filed August 20, 2020**  
**File No. 000-55369**

Dear Mr. Wang:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Richard I. Anslow