



DIVISION OF  
CORPORATION FINANCE

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

March 26, 2024

Yushun Ting  
President and Chief Executive Officer  
Fashionista Distributor Holdings Inc.  
2F., No. 24, Sec.1, Chongqing N. Rd., Datong Dist.  
Taipei City, Taiwan (R.O.C) 103

**Re: Fashionista Distributor Holdings Inc.**  
**Registration Statement on Form S-1**  
**Filed March 4, 2024**  
**File No. 333-277616**

Dear Yushun Ting:

We have reviewed your registration statement and have the following comment(s).

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments.

Registration Statement on Form S-1

Risk Factors

Risks Related to Our Business and Industry

We depend on a few major customers with whom we do not enter into long-term contracts..., page 7

1. We note your amended disclosure in response to comment 3. Please expand your disclosure to identify the customer with whom you entered into an agreement, as well as the date and material terms of such agreement, as you do in the disclosure in the "Business" section on page 30.

Our reliance, and anticipated reliance in future, on loans from Yushun Ting..., page 8

2. We note your disclosure in response to comment 2 regarding the agreement entered into between the company and your Chief Executive Officer. In an appropriate section, please disclose the material terms of the agreement. Please also file the agreement as an exhibit to the registration statement in accordance with Item 601(b)(10) of Regulation S-K, or, in

the alternative, tell us why you do not believe you are required to do so.

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Our Services and Revenue Model, page 30

3. We note your revised disclosure on page 31 in response to prior comment 11. In it you state all of your accounts receivable as of April 30, 2023 were fully collected as of October 31, 2023. The accounts receivable balance as of October 31, 2023 is \$330 thousand and you recorded only \$78 thousand in revenue in the six months ended October 31, 2023. From this it appears you still have a large amount of accounts receivable outstanding at October 31, 2023 that were also outstanding at April 30, 2023. Please advise.

Notes to the Financial Statements

Note 4. Summary of Accounting Policies

Revenue Recognition, page F-9

4. We note your revised disclosure in response to prior comment 15. Please disclose what your promises/obligations are and how you satisfy them. Refer to ASC 606-10-50-12 regarding disclosure to be made about performance obligations. Additionally, clarify if you are the principal or agent in your transactions, and disclose the basis for your conclusion. In connection with this, you state on page 1 you connect your clients with designers that you partner with in Italy and generate revenue on a commission basis. It appears you are the agent in the transaction.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Aamira Chaudhry at 202-551-3389 or Doug Jones at 202-551-3309 if you have questions regarding comments on the financial statements and related matters. Please contact Alyssa Wall at 202-551-8106 or Donald Field at 202-551-3680 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Wei Wang