



DIVISION OF
CORPORATION FINANCE

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

July 1, 2024

Lulu Xing
Chief Executive Officer
Rising Dragon Acquisition Corp.
No. 604, Yixing Road, Wanbolin District, Taiyuan City
Shanxi Province, People's Republic of China

**Re: Rising Dragon Acquisition Corp.
Registration Statement on Form S-1
Filed June 7, 2024
File No. 333-280026**

Dear Lulu Xing:

We have reviewed your registration statement and have the following comments.

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 filed June 7, 2024

Cover Page

1. Please disclose on the prospectus cover page where Adeptus Partners, LLC is headquartered.

Summary, page 1

2. Please disclose the price paid for the founder shares.

Summary of Risk Factors, page 24

3. For each risk factor, provide cross-references to the more detailed discussion of these risks in the prospectus.

Permitted purchases of our securities by our affiliates, page 108

4. We note your disclosure stating that, in the event your initial shareholders, directors, officers or their affiliates were to purchase shares from public shareholders, such purchases would be structured in compliance with the tender offer rules, including a representation that any of your securities purchased by your initial shareholders, directors, officers or their affiliates would not be voted in favor of approving the business combination transaction. Please reconcile with the statement on page 12 that your “initial shareholders have agreed, pursuant to written letter agreements with us (A) to vote their founder shares (as well as any public shares acquired in or after this offering) in favor of any proposed business combination.” Refer to Tender Offer Rules and Schedules, Compliance and Disclosure Interpretation 166.01 for guidance.

General

5. The Sample Letters to China-Based Companies sought specific disclosure relating to the risk that the PRC government may intervene in or influence your operations at any time, or may exert control over operations of your business, which could result in a material change in your operations and/or the value of the securities you are registering for sale. We remind you that, pursuant to federal securities rules, the term “control” (including the terms “controlling,” “controlled by,” and “under common control with”) as defined in Securities Act Rule 405 means “the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of a person, whether through the ownership of voting securities, by contract, or otherwise.” We do not believe that the disclosure identified below is consistent with the concerns relating to the above risks described in the Sample Letters.
 - Replace “potential oversight” on the cover page and page 54 with “significant oversight;”
 - Replace “[t]hose laws and regulations and their interpretation and application may also change from time to time” on pages 42 and 76 with “those laws and regulations and their interpretation and application may also change quickly with little advance notice;” and
 - Delete the language “in extreme cases” that appears on the cover page and pages 4 and 93.

July 1, 2024

Page 3

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 William Demarest at 202-551-3432 or Mark Rakip at 202-551-3573 if you have questions regarding the financial statements and related matters. Please contact Ronald (Ron) E. Alper at 202-551-3329 or Brigitte Lippmann at 202-551-3713 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Vivien Bai