



DIVISION OF  
CORPORATION FINANCE

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

August 8, 2019

Jeremy Tian  
Chief Executive Officer  
Tian Tian Inc  
800 W El Camino Real Suite 180  
Mountain View, CA 94040

**Re: Tian Tian Inc**  
**Registration Statement on Form S-1**  
**Filed July 25, 2019**  
**File No. 333-232833**

Dear Mr. Tian:

Our preliminary review of your filing indicates that it fails to comply with the requirements of the Securities Act of 1933, the related rules and regulations, and the requirements of the form. Because of these serious deficiencies, you should not assume that your filing may be relied upon for the purposes of Section 5(c) or for compliance with any other rule or regulation.

We will not perform a detailed examination of the filing and we will not issue comments on the filing at this time. We suggest that you consider filing a substantive amendment to correct the deficiencies. If you were to request acceleration of the effective date of the filing in its present form, we would likely recommend that the Commission deny your request.

Please contact XXXX at XXXX with any questions.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure