May 12, 2020

Philip Jiaqi Kuai Chief Executive Officer Dada Nexus Limited 22/F, Oriental Fisherman's Wharf No.1088 Yangshupu Road Yangpu District, Shanghai People's Republic of China

> Re: Dada Nexus Limited Amendment No. 4 to

Draft Registration Statement on Form F-1

Submitted May 6,

2020

CIK No. 0001793862

Dear Mr. Kuai:

We have reviewed your amended draft registration statement and have the following

comments. In some of our comments, we may ask you to provide us with information so we

may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting

an amended draft registration statement or publicly filing your registration statement on

EDGAR. If you do not believe our comments apply to your facts and circumstances or do not

believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your

amended draft registration statement or filed registration statement, we may have additional

comments.

Amendment No. 4 to Draft Registration Statement on Form F-1

Risk Factors

Risks Related to Doing Business in China, page 42

We note your risk factor discussion of limitations on the ability of the PCAOB to conduct investigations of your auditor. Please include another risk factor that highlights recent developments (e.g. Article 177 of PRC Securities Law effective March 2020) possibly further limiting an overseas regulator from conducting investigations or from collecting evidence

within the PRC.

Philip Jiaqi Kuai

Dada Nexus Limited

May 12, 2020

Management's Discussion and Analysis of Financial Condition and Results of Operations

Change in Independent Auditor, page 103

- 2. Please amend your filing to include a dated exhibit 16.1 letter from PricewaterhouseCoopers Zhong Tian LLP that refers to disclosure herein.
- Internal Control Over Financial Reporting, page 103
- We note that you continue to implement a plan to remediate the material weakness that

you identified in your internal control over financial reporting. Please revise to clarify

what remains to be completed in your remediation plan. Also, if the material weakness has

not been fully remediated, revise to disclose how long you estimate it

will take to
complete your plan and disclose any associated material costs that you have incurred or
expect to incur.

Description of American Depositary Shares
Governing Law, page 190

4. You state that the deposit agreement includes an exclusive jurisdiction provision as well
as the right of the depositary to refer any claims brought for arbitration. Please further

disclose here and in your risk factors how the exclusive jurisdiction provision and the  $\,$ 

arising under the Securities Act or Exchange Act and address any question as to the  $\,$ 

enforceability of the arbitration provision. Moreover, please disclose in both your  $% \left( 1\right) =\left( 1\right) +\left( 1\right)$ 

registration statement and the depositary agreement that despite agreeing to the arbitration  $% \left( 1\right) =\left( 1\right) \left( 1\right) +\left( 1\right) \left( 1\right) \left( 1\right) +\left( 1\right) \left( 1\right)$ 

provision, investors will not be deemed to have waived the company's or the depositary's

General

FirstName LastNamePhilip Jiaqi Kuai

5. We note your presentation of total value of goods delivered (GMV) for JDDJ in your  $\,$ 

Comapany NameDada Nexus Limited

graphic. In order to provide proper balance to the presentation, please include disclosure  $% \left( 1\right) =\left( 1\right) \left( 1$ 

of your continuing net losses.

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FirstName LastName

Philip Jiaqi Kuai

FirstName LastNamePhilip Jiaqi Kuai

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FirstName LastName

You may contact Joseph Cascarano, Senior Staff Accountant, at (202) 551-3376 or

Robert Littlepage, Accounting Branch Chief, at (202) 551-3361 if you have questions regarding

comments on the financial statements and related matters. Please contact Jeff Kauten, Staff

Attorney, at (202) 551-3447 or Larry Spirgel, Office Chief, at (202) 551-3815 with any other questions.

Sincerely,

Division of

Corporation Finance

Office of Technology

cc: Z. Julie Gao, Esq.