The Distinction theory is one of the most important basics of the Khorasan School of Gnostic Knowledge (Maarif) because it concludes that the obligatory existence is distinct, with a critical approach to philosophical basics, such as the negation of the authenticity between obligatory and possible existence, and its reference to the Distinction theory . In order to understand the mentioned theory in detail, one should refer to the analysis of the relationship between the creator and the creature from the point of view of Mirza Mehdi Esfahani, the founder of the Khorasan School of Gnostic Knowledge (Maarif), therefore the major issue in this article is about the explanation of the above relationship. according to analytical-critical considerations, two opposite perspectives are deduced from his discussions, which originate from the conflict basics of his thought because, on the one hand, it raised distinction between the existence of the creator and the creature on how this connection is made, by believing in the invalidity of philosophical basics, and on the other hand, he treats passively towards philosophical discussions when it comes to explanation of the quality analysis. This research seeks to answer the question: "How is Mirza Mehdi Esfahani's point of view about the issue of the relationship between the existence of the creator and the creature which is focusing on his own works and also one of the foundations of Distinction theory, has been raised?" What is presented in this article is a critical analysis of Distinction theory's basics, including the relationship between the existence of the creator and the creature.