

June 1, 2023

Dongfeng Wang
Chief Executive Officer
Prime Number Holding Limited
1129 Northern Blvd., Suite 404
Manhasset, NY 11030

Holding Limited
Statement on Form F-4

Re: Prime Number
Registration
Filed May 17, 2023
File No. 333-271994

Dear Dongfeng Wang:

We have reviewed your 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 amending your registration statement and providing the requested information. 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 any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Statement on Form F-4 filed May 17, 2023

General

1. The second paragraph of the cover page indicates that rights will be issued in the transaction; however, your fee table does not include rights. Please revise or advise. Ensure your legality

opinions address any rights that will be issued.
2. We note you have two sections titled "Management's Discussion and Analysis of Financial Condition and Results of Operations of noco-noco" beginning on pages 205 and 213. Please revise or advise.

Dongfeng Wang
FirstName LastNameDongfeng
Prime Number Holding LimitedWang
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June 1, 2023NamePrime Number Holding Limited
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3. Please tell us, with a view toward disclosure, whether you have received notice from the underwriters or any other firm engaged in connection with the SPAC s initial public offering about ceasing involvement in your transaction and how that may impact your deal, including the deferred underwriting compensation owed for the SPAC s initial public offering.
Unaudited Pro Forma Condensed Combined Financial Information, page 151

4. We note that on November 22, 2022, noco-noco entered into an exclusive, irrevocable license-in agreement with 3DOM Alliance, pursuant to which you are obligated to pay a one-off, refundable prepayment of the royalty of \$30 million to 3DOM

Alliance and the
prepayment shall be payable over a series of installments after the
consummation of the
Business Combination. Please explain why the liability and required
payment is not
reflected in the historical and pro forma financial statements.
Additionally, expand your
disclosures to describe what the royalty is for, why you are
prepaying, and for which
circumstances the prepayment is refundable.
Noco-noco Pte. Ltd.
Unaudited Condensed Combined Statement of Operations, page 154

5. Please revise the research and development line item for the
historical entity that incurred
the costs of \$137,412, or remove from the amounts from pro forma
combined columns,
accordingly.
Unaudited Condensed Combined Statement of Operations, page 154

6. Please change the title to read Unaudited Pro Forma Condensed
Combined Statement of
Operations.

7. We note that you included noco-noco's statement of operations for
the six-month ended
December 31, 2022. Please revise to present noco-noco's statement of
operations for the
year ended December 31, 2022. In a separate note, disclose how you
derived noco-noco's
operations for the year ended December 31, 2022, by adding its
statement of operations
for the six months ended June 30, 2022, and the statement of
operations for the six months
ended December 31, 2022. Revise all disclosures and tables related to
Pro Forma
information based on this comment.

8. Also in this regard, you referred to Note 5 on page 155. Note 5 is not
included in this
filing. Revise your disclosure based on the above comment.

9. You disclosed on page 155 that Subco's audited statement of
operations for the year
ended December 31, 2022 is included elsewhere in this proxy
statement/prospectus. The
audited statement of operations of Subco is for the year ended June
30, 2022. Please
revise.

Dongfeng Wang
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Note 1 Basis of Presentation, page 155

10. Please disclose that the pro forma information reflects a PubCo Per
Share Price of \$10.25
based on the estimated redemption price of \$10.25 per share as of
September 30, 2022, if
true.
Note 3 Adjustments to Unaudited Pro forma Condensed Combined Statement of
Financial
Position, page 156

11. Regarding adjustment d). Please tell us which entity has incurred or
will incur the
estimated transaction costs of \$3,754,271. In this regard, we remind
you that certain
transaction costs incurred by the accounting acquirer, noco-noco, may
be offset in
additional paid-in capital, however costs incurred by PNAC are
considered costs of the
merger and should be recorded in accumulated deficit and classified as
expenses in your
pro forma statement of operations.
Noco-noco's Business
Legal Proceedings, page 204

12. We note your added disclosure on page 68 that you are currently
involved in civil

litigation relating to an alleged breach of a share swap agreement.
Please advise whether
the outcome of the civil litigation would materially effect your
business. If so, revise this
section accordingly.

Noco-Noco Pte. Ltd.

Unaudited Condensed Combined Balance Sheets, page F-2

13. The sum of the total current liabilities of \$1,877,603, and the
operating lease liability-non
current of \$124,198 is \$2,002,521. Please revise.

Exhibits

14. Exhibits 3.3 and 3.4 are not in a text-searchable format. Please file
revised exhibits.

15. Paragraphs 2(f) and 2(i) appear to involve inappropriate assumptions
by counsel. Please
file a revised opinion.

Dongfeng Wang

FirstName LastNameDongfeng

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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.

You may contact Andi Carpenter at (202) 551-3645 or Melissa Gilmore at
(202) 551-
3777 if you have questions regarding comments on the financial statements and
related
matters. Please contact Patrick Fullem at (202) 551-8337 or Geoffrey Kruczek at
(202) 551-
3641 with any other questions.

Sincerely,

Division of

Office of

Corporation Finance

Manufacturing

cc: Arila Zhou