

**VIA EDGAR**

Division of Corporation Finance  
Office of Manufacturing  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C., 20549

**Re: Prime Number Holding Limited  
Registration Statement on Form F-4, as amended (File No. 333-271994)  
Request for Acceleration of Effectiveness**

Ladies and Gentlemen:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Prime Number Holding Limited hereby requests that the effectiveness of the above-referenced Registration Statement on Form F-4, as amended (the "Registration Statement"), be accelerated to, and that the Registration Statement becomes effective at 4:00 p.m., Eastern Time, on July 25, 2023, or as soon thereafter as practicable.

The registrant hereby authorizes Arila Zhou of Robinson & Cole LLP to orally modify or withdraw this request for acceleration.

Please contact Arila Zhou of Robinson & Cole LLP at (212) 451-2908 or azhou@rc.com with any questions you may have concerning this request, and please notify her when this request for acceleration has been granted.

Very Truly Yours,

**Prime Number Holding Limited**

By: /s/ Dongfeng Wang  
Dongfeng Wang  
Sole Director

cc: Arila Zhou, Esq.  
Robinson & Cole LLP

---