



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

January 17, 2017

Thomas Tang  
Chief Executive Officer  
Arem Pacific Corporation  
47 Mount Pleasant Road  
Nunawading, Victoria  
Australia 3131

**Re: AREM Pacific Corporation  
Form 10-K for Fiscal Year Ended June 30, 2016  
Filed October 11, 2016  
File No. 333-207099**

Dear Mr. Tang:

We have limited our review of your filing to the financial statements and related disclosures 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 these comments within ten business days by amending your filing or by advising us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response and any amendment you may file in response to these comments, we may have additional comments.

Independent Auditor's Report to The Board Of Directors and Stockholders of AREM Pacific Corporation  
Delaware, Ohio, pg. 18

1. Please ask your auditor to revise its report to state, if true, that it conducted its audit in accordance with PCAOB standards and conform its report accordingly. Refer to PCAOB AS # 1 and AU-C Section 700.

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.

Thomas Tang  
Chief Executive Officer  
January 17, 2017  
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You may contact Robert Shapiro, Senior Staff Accountant, at (202) 551-3273 or me at (202) 551-3810 with any questions.

Sincerely,

/s/ Carlos Pacho

Carlos Pacho  
Senior Assistant Chief Accountant  
AD Office 11 - Telecommunications