



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

January 26, 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 completed our review of your filing. 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.

Sincerely,

/s/ Terry French for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications