



DIVISION OF
CORPORATION FINANCE

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

December 4, 2014

VIA E-Mail

Ms. Amy Lau
Interim Chief Financial Officer
Prime Acquisition Corporation
No. 322, Zhongshan East Road
Shijiazhuang, Hebei Province, 050011
People's Republic of China

Re: Prime Acquisition Corporation
Form 20-F for the year ended December 31, 2013
Filed on September 8, 2014
File No. 001-35105

Dear Ms. Amy Lau:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Monick

Jennifer Monick
Senior Staff Accountant