



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

December 1, 2016

Jianguo Xu  
Chief Executive Officer  
Apollo Acquisition Corporation  
800 E. Colorado Blvd., Suite 888  
Pasadena, CA 91101

**Re: Apollo Acquisition Corporation**  
**Form 10-K for Fiscal Year Ended June 30, 2016**  
**Filed September 27, 2016**  
**File No. 000-54179**

Dear Mr. Xu:

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

Carlos Pacho  
Senior Assistant Chief Accountant  
AD Office 11 – Telecommunications