



DIVISION OF  
CORPORATION FINANCE

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

July 17, 2017

Mail Stop 4561

Zhouhong Peng  
Chief Executive Officer  
Pacific Special Acquisition Corp.  
855 Pudong South Road  
The World Plaza, 27th Floor  
Pudong, Shanghai  
China 200120

**Re: Pacific Special Acquisition Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed February 13, 2017  
File No. 001-37593**

Dear Mr. Peng:

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/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel  
Office of Information Technologies  
and Services

cc: Stuart Neuhauser, Esq.  
Ellenoff Grossman and Schole LLP