



DIVISION OF  
CORPORATION FINANCE

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

April 19, 2023

Dongfeng Wang  
Chief Executive Officer  
Prime Number Acquisition I Corp.  
1129 Northern Blvd., Suite 404  
Manhasset, NY 11030

**Re: Prime Number Acquisition I Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 14, 2023**  
**File No. 001-41394**

Dear Dongfeng Wang:

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,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Arila E. Zhou, Esq.