



DIVISION OF
CORPORATION FINANCE

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

December 8, 2014

Via E-mail

Darin Pastor
Chief Executive Officer
Capstone Financial Group, Inc.
3960 Howard Hughes Pkwy.
Suite 500
Las Vegas, NV 89169

**Re: Capstone Financial Group, Inc.
Forms 8-K Item 4.02
Filed November 13, 2014 and November 24, 2014
File No. 000-54905**

Dear Mr. Pastor:

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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Amit Pande

Amit Pande
Accounting Branch Chief