



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

November 9, 2017

Via E-mail

Ms. Lori Stansfield  
Chief Financial Officer  
Mentor Capital, Inc.  
511 14<sup>th</sup> Street, Suite A-2, A-4, A-6  
Ramona, CA 92065

**Re: Mentor Capital, Inc.  
Form 10-K for the fiscal year ended December 31, 2016  
Filed March 28, 2017  
File No. 000-55323**

Dear Ms. Stansfield:

We have completed our review of your filings. 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/ Robert F. Telewicz, Jr.

Robert F. Telewicz, Jr.  
Accounting Branch Chief  
Office of Real Estate and  
Commodities