



DIVISION OF
CORPORATION FINANCE

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

February 22, 2018

Stewart Wallach
Chief Executive Officer
Capstone Companies, Inc.
350 Jim Moran Boulevard, Suite 120
Deerfield Beach, FL 33440

Re: Capstone Companies, Inc.
Form 10-K for Fiscal Year Ended December 31, 2016
Filed March 27, 2017
File No. 000-28831

Dear Mr. Wallach:

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.

Division of Corporation Finance
Office of Telecommunications