



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

June 19, 2017

Via E-mail

Carmine Catizone  
Chief Executive Officer  
Gotham Capital Holdings, Inc.  
266 Cedar Street  
Cedar Grove, NJ 07009

**Re: Gotham Capital Holdings, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed March 28, 2017**  
**File No. 000-50773**

Dear Mr. Catizone:

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/ Brigitte Lippmann (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel  
and Mining

cc: Zachary Walker, Esq.  
J.M. Walker & Associates