



DIVISION OF  
CORPORATION FINANCE

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

February 20, 2014

Via E-mail

Eric Lung  
Chief Executive Officer  
Paracap Corporation  
c/o Catalyst Capital  
424 West Bakerview Road  
Unit 105-268  
Bellingham, WA 98226

**Re: Paracap Corporation  
Form 8-K  
Filed September 26, 2013  
File No. 0-51975**

Dear Mr. Lung:

We issued comments to you on the above captioned filing on September 30, 2013. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by March 6, 2014 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by March 6, 2014, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Yolanda Guobadia at (202) 551-3562 if you have questions. In her absence you may contact me at (202) 551-3344.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief