



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

September 6, 2018

Nicholas Campanella  
Chief Financial Officer  
Sun Pacific Holding Corp  
215 Gordon's Corner Road, Suite 1a  
Manalapan NY 07726

**Re: Sun Pacific Holding Corp**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed April 2, 2018**  
**File No. 000-51935**

Dear Mr. Campanella:

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/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure