



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

June 9, 2010

Mr. Isaac H. Sutton
President
Ludvik Capital, Inc.
381 Park Avenue South, Ste. 1202
New York, NY 10016

RE: Form 8-K Item 4.01 filed June 4, 2010
Form 8-K/A Item 4.01 filed June 9, 2010
File #0-52402

Dear Mr. Sutton:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Gordon
Staff Accountant