DIVISION OF CORPORATION FINANCE

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

February 17, 2011

Clifford Teller President PinstripesNY, Inc. c/o Maxim Group LLC 405 Lexington Avenue New York, NY 10174

Re: PinstripesNY, Inc.

Amendment No. 2 to Form 10 Filed February 3, 2011 File No. 000-54077

PinstripesNYC, Inc. Amendment No. 2 to Form 10 Filed February 3, 2011 File No. 000-54078

PinstripesNYS, Inc. Amendment No. 2 to Form 10 Filed February 3, 2011 File No. 000-54079

Dear Mr. Teller:

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

Sincerely,

Lauren Nguyen Attorney-Advisor

cc: David N. Feldman, Esq. (212) 997-4242