



DIVISION OF  
CORPORATION FINANCE

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

June 21, 2012

Via E-mail

Sallye W. Soltner  
Chief Executive Officer  
Sunshine State Capital Investments, Incorporated  
1514 N. 35<sup>th</sup> Street  
Seattle, WA 98103

**Re: Sunshine State Capital Investments, Incorporated  
Amendment No. 1 to Form 10-12G  
Filed June 4, 2012  
File No. 000-54643**

Dear Ms. Soltner:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Certain Relationships and Related Transactions, and Director Independence, page 14

1. We note the revisions to your registration statement in response to comment 5 in our letter dated May 2, 2012. Please revise your disclosure to clarify your method of resolving conflict of interests given that both directors have the conflict and you presently do not have any shareholders other than your two directors. If you have no method or procedure for resolving a conflict and the directors will exercise their own discretion in deciding which company will take advantage of an opportunity, then please clearly state so.

Signatures

2. Please ensure in your next amendment that the dates of your signatures are concurrent with the date you file your amendment.

Sallye W. Soltner  
Sunshine State Capital Investment, Incorporation  
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Exhibit 23

3. Please revise to include an updated consent since an extended period of time has passed since the last filing.

You may contact Anthony Watson, Staff Accountant, at (202) 551- 3318 or William Thompson, Accounting Branch Chief, at (202) 551-3344 if you have questions regarding comments on the financial statements and related matters. Please contact Scott Anderegg, Staff Attorney, at (202) 551-3342, Catherine Brown, Staff Attorney, at (202) 551-3513 or me at (202) 551-3720 with any other questions.

Sincerely,

/s/ Catherine T. Brown for

Mara L. Ransom  
Assistant Director