



DIVISION OF  
CORPORATION FINANCE

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

June 27, 2012

Via E-mail

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

**Re: Sunshine State Capital Investments, Incorporated  
Amendment No. 2 to Form 10-12G  
Filed June 25, 2012  
File No. 000-54643**

Dear Ms. Soltner:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Catherine T. Brown for

Mara L. Ransom  
Assistant Director