



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

DIVISION OF  
CORPORATION FINANCE

September 26, 2019

William Bollander  
Chief Executive Officer  
GH Capital Inc.  
200 South Biscayne Blvd., Suite 2790  
Miami, FL 33131

**Re: GH Capital Inc.**  
**Form 8-K**  
**Filed August 21, 2019**  
**File No. 000-55798**

Dear Mr. Bollander:

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.

Please contact Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology