



DIVISION OF  
CORPORATION FINANCE

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

November 5, 2019

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

**Re: GH Capital, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed October 30, 2019**  
**File No. 000-55798**

Dear Mr. Richter:

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

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Preliminary Information Statement

General

1. We note your disclosure that the number of authorized shares available to the company will not be impacted by the reverse stock split. Please state that, since there will not be a commensurate decrease in the number of authorized shares, the reverse stock split will result in an increase in the number of authorized shares available for issuance. Disclose the potential anti-takeover and dilution effects of such an increase in the number of authorized shares available for issuance. In addition, expand your disclosure to describe any plans, commitments or arrangements with respect to the increased number of authorized and unissued shares of common stock. If you do not have any such plans, commitments or arrangements, please so state.

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.

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You may contact Matthew Derby, Staff Attorney, at (202) 551-3334 or Kathleen Krebs, Special Counsel, at (202) 551-3350 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology