



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

February 24, 2015

Via E-mail

Mr. Vincent S. LoPriore
Chief Executive Officer and Director
Pinkbrick Holdings Inc.
c/o Central Park Advisors, LLC
40 Wall Street, 30th Floor
New York, NY 10017

**Re: Pinkbrick Holdings Inc.
Registration Statement on Form 10
Filed December 18, 2014
File No. 0-55335**

Dear Mr. LoPriore:

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 filing 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 filing to be certain that the filing includes the information that the Securities Exchange Act of 1934 and all applicable rules require.

Very truly yours,

/s/ Craig E. Slivka, for

Pamela A. Long
Assistant Director

Via E-mail

David N. Feldman, Esq.
Richardson & Patel, LLP
405 Lexington Avenue, 49th Floor
New York, NY 10174