



DIVISION OF  
CORPORATION FINANCE

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

March 22, 2018

Mail Stop 4631

Via E-Mail

Capstone Systems Inc.  
Mr. Xu Jiyuan  
Chief Financial Officer  
25/F, First Trade Building, 985 Dong Fang Road, Pudong Xinqu  
Shanghai, China, 200000

**Re: Capstone Systems Inc.**  
**Form 10-K for Fiscal Year Ended May 31, 2017**  
**Filed September 13, 2017**  
**File No. 333-207100**

Dear Mr. Jiyuan:

We have completed our review of your filings. 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.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction