



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

DIVISION OF  
CORPORATION FINANCE

January 3, 2020

Douglas Hein  
Chief Financial Officer  
Gordon Pointe Acquisition Corp.  
780 Fifth Avenue South  
Naples, FL 34102

**Re: Gordon Pointe Acquisition Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed March 18, 2019**  
**File No. 1-38363**

Dear Mr. Hein:

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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services