



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

DIVISION OF  
CORPORATION FINANCE

February 14, 2020

James J. Dolan  
Chief Executive Officer  
Gordon Pointe Acquisition Corp.  
780 Fifth Avenue South  
Naples, FL 34102

**Re: Gordon Pointe Acquisition Corp.**  
**Amendment No. 2 to Preliminary Proxy Statement on Schedule 14A**  
**Filed February 14, 2020**  
**File No. 001-38363**

Dear Mr. Dolan:

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

cc: Stephen Cohen