



DIVISION OF  
CORPORATION FINANCE

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

February 14, 2020

James J. Dolan  
Chief Executive Officer  
GPAQ Acquisition Holdings, Inc.  
780 Fifth Avenue South  
Naples, FL 34102

**Re: GPAQ Acquisition Holdings, Inc.  
Registration Statement on Form S-4  
Exhibit Nos. 10.7, 10.8, 10.9, 10.10, 10.11, 10.13, 10.18  
Filed January 23, 2020  
File No. 333-234655**

Dear Mr. Dolan:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance