



DIVISION OF
CORPORATION FINANCE

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

August 16, 2022

Steven Mitcham
President
Diligent Capital Holdings, Inc.
302 Perimeter Center N
Atlanta, Georgia, 30346

Re: Diligent Capital Holdings, Inc.
Registration Statement on Form 10-12G
Filed May 11, 2022
File No. 000-56439

Dear Mr. Mitcham:

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 Real Estate & Construction