



DIVISION OF
CORPORATION FINANCE

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

November 13, 2023

Melker Nilsson
Chief Executive Officer
Capstone Dental Pubco, Inc.
154 Middlesex Turnpike
Burlington, MA 01803

Re: Capstone Dental Pubco, Inc.
Amendment No. 4 to Registration Statement on Form S-4
Exhibit No. 10.10 (previously filed as Exhibit No. 10.20)
Filed November 13, 2023
File No. 333-274297

Dear Melker Nilsson:

We have concluded our assessment of your redacted exhibit 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