

CASTLE HOLDING CORP.
111 West Sunrise Highway, Second Floor East
Freeport, NY 11520
(516) 378-1000

August 26, 2015

Mr. Gus Rodriguez
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

**Re: Castle Holding Corp. Forms 10-K for Fiscal Years Ended
September 30, 2014 and 2013 (File No. 033-37809-NY)**

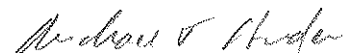
Dear Mr. Rodriguez:

Regarding the comment contained in your letter dated August 24, 2015 (copy attached), we will file amended Forms 10-K to add disclosure of the PCAOB's recent sanction of Michael T. Studer. See attached draft of Amendment No. 1 to Form 10-K for the fiscal year ended September 30, 2014.

The Company hereby acknowledges:

- (1) The Company is responsible for the adequacy and accuracy of the disclosure in the filings;
- (2) Staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- (3) The Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,



Michael T. Studer
Chief Financial Officer



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

August 24, 2015

Michael T. Studer
Secretary, Treasurer, and
Chief Financial Officer
Castle Holding Corp.
111 West Sunrise Highway, Second Floor East
Freeport, NY 11520

Re: Castle Holding Corp.
Form 10-K for Fiscal Year Ended September 30, 2014
Filed October 22, 2014
Form 10-K for Fiscal Year Ended September 30, 2013
Filed January 2, 2014
File No. 033-37809-NY

Dear Mr. Studer:

We have reviewed your filings and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended September 30, 2014; and
Form 10-K for Fiscal Year Ended September 30, 2013

1. Please amend to disclose the PCAOB's recent sanction of Michael T. Studer or tell us why you have not disclosed the PCAOB's September 2012 sanction against Michael T. Studer as required by Item 401(f)(8) of Regulation S-K in your annual filings for the years ended September 30, 2014 and 2013.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Michael T. Studer
Castle Holding Corp.
August 24, 2015
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In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Stephen Kim at 202-551-3291 or me at 202-551-3752 with any questions.

Sincerely,

/s/ Gus Rodriguez

Gus Rodriguez
Accounting Branch Chief
Financial Services I

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

FORM 10-K/A
(Amendment No.1)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended September 30, 2014

Commission file number 33-37809-NY

CASTLE HOLDING CORP.

(Exact Name of Registrant as Specified in Its Charter)

Nevada

77-0121957

(State or Other Jurisdiction of
Incorporation or Organization)

(I.R.S. Employer
Identification No.)

**111 West Sunrise Highway, Second Floor East
Freeport, NY 11520
(516)-378-1000**

(Address of Principal Executive Offices, Zip Code & Telephone Number)

Securities registered pursuant to Section 12(b) of the Act:
None

Securities registered pursuant to section 15(d) of the Act:
Common Stock, \$0.0025 par value

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes ☐ No ☒

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes ☒ No ☐

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☐ No ☒

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (ss.232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☐ No ☒

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained

herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. [X]

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer ☐

Accelerated filer ☐

Non-accelerated filer ☐

Smaller reporting company ☒

(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).
Yes ☐ No ☒

The aggregate market value of the 3,396,591 shares of common stock held by non-affiliates of the Registrant (based on the \$0.25 last reported price on the OTC Markets) on October 21, 2014 was \$849,148.

As of October 21, 2014, the registrant had 37,629,510 shares of common stock issued and 37,040,710 shares of common stock outstanding, as well as 699,250 Class A Convertible preferred shares issued and outstanding.

EXPLANATORY NOTE

The purpose of this Amendment No.1 to Form 10-K for the fiscal year ended September 30, 2014, filed with the U.S. Securities and Exchange Commission on October 22, 2014, is solely to amend Item 10(f) to add disclosure of the PCAOB's September 2012 sanction against Michael T. Studer (secretary, treasurer, and a director of the Company).

No other changes have been made to the Form 10-K. This Amendment No.1 to the Form 10-K speaks as of the original filing date of the Form 10-K, does not reflect events that may have occurred subsequent to the original filing date, and does not modify or update in any way any other disclosures made in the original Form 10-K.

ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE

(a) The directors of Castle Holding Corp. are:

<u>Director Name:</u>	<u>Age</u>	<u>Other offices held</u>	<u>Since</u>
George R. Hebert	70	President	1987
Michael T. Studer	64	Secretary, Treasurer	1987
Teresa M. Hebert	57	None	2003

Each director will hold office until the next annual meeting of shareholders and until their successors have been elected and qualified.

(b) The executive officers of Castle Holding Corp. are:

<u>Officer Name:</u>	<u>Age</u>	<u>Offices held</u>	<u>Since</u>
George R. Hebert	70	President	1987
Michael T. Studer	64	Secretary, Treasurer	1987

Officers are elected by the Board of Directors at the annual meetings of the Registrant's shareholders, and hold office until their death, or until they shall resign or have been removed from office.

(c) The business experience during the last five years for each director and executive officer of Castle Holding Corp. follows:

George R. Hebert has been President and a director of Castle Holding Corp. since September 1987. Mr. Hebert received a B.S. degree from Stevens Academy, Pennsylvania Military College (now Widener University) in 1967.

Michael T. Studer has been Secretary, Treasurer, and a director of Castle Holding Corp. since September 1987. He also has been President of Michael T. Studer CPA P.C., a public accounting firm, since September 1987. Mr. Studer received a B.S.B.A. degree from Babson College in 1971.

Teresa M. Hebert, wife of George R. Hebert, has been a director of Castle Holding Corp. since November 2003.

(d) On January 23, 2004, the United States Securities and Exchange Commission barred Michael T. Studer from association with any securities broker or dealer. See SEC Initial Decision Release No. 244, Administrative Proceeding File No. 3-11229.

On September 7, 2012, pursuant to an Offer of Settlement without admitting or denying the allegations, the Public Company Accounting Oversight Board ("PCAOB") issued an Order Instituting Disciplinary Proceedings Making Findings, and Imposing Sanctions against Michael T. Studer CPA P.C. (the "Firm") and Michael T. Studer ("Studer") for Respondents' alleged "violations of PCAOB rules and auditing standards and PCAOB quality control standards in connection with the Firm's integrated audit of internal control over financial reporting and financial statements of one issuer client as of and for the year ended December 31, 2008, and the Firm's audits of the financial statements of two issuer clients for the years ended December 31, 2006 and 2007, respectively." See PCAOB Release No. 105-2012-007 dated September 7, 2012.

Castle Holding Corp. has not adopted a Code of Ethics.

Castle Holding Corp. has no audit committee or any other committee of the Board of Directors.

SIGNATURES

Pursuant to the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this Amendment No.1 to Form 10-K to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: September __, 2015 Castle Holding Corp.

By: /s/ John V. Cappello

John V. Cappello
Chief Executive Officer

In accordance with the Exchange Act, this report has been signed below by the following person on behalf of the registrant and in the capacities and on the dates indicated.

Date: September __, 2015 Castle Holding Corp.

By: /s/ Michael T. Studer

Michael T. Studer
Secretary, Treasurer, Chief Financial Officer