



DIVISION OF  
CORPORATION FINANCE

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

February 22, 2018

Stewart Wallach  
Chief Executive Officer  
Capstone Companies, Inc.  
350 Jim Moran Boulevard, Suite 120  
Deerfield Beach, FL 33440

**Re: Capstone Companies, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 27, 2017**  
**File No. 000-28831**

Dear Mr. Wallach:

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.

Division of Corporation Finance  
Office of Telecommunications