



DIVISION OF  
CORPORATION FINANCE

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

November 12, 2020

Gerry McClinton  
Chief Financial Officer, Chief Operating Officer and Director  
Capstone Companies, Inc.  
431 Fairway Drive  
Suite 200  
Deerfield Beach Florida 33441

**Re: Capstone Companies, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**File No. 000-28831**

Dear Mr. McClinton:

We have completed our review of your filings. 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 Manufacturing