



DIVISION OF  
CORPORATION FINANCE

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

June 6, 2025

Matthew Lipman  
Chief Executive Officer  
Capstone Holding Corp.  
5141 W. 122nd Street  
Alsip, IL 60803

**Re: Capstone Holding Corp.**  
**Registration Statement on Form S-1**  
**Filed June 3, 2025**  
**File No. 333-287745**

Dear Matthew Lipman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Eddie Kim at 202-551-8713 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Lawrence Metelitsa