

April 29, 2009

Mail Stop 3010

By U.S. Mail and facsimile to (631) 234-0215

Mr. Reginald Schauder, Chief Financial Officer
Canal Capital Corporation
490 Wheeler Road, Suite 185
Hauppauge, NY 11788

RE: Canal Capital Corporation
File No. 002-96666
Form 10-K for the year ended October 31, 2008

Dear Mr. Schauder:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Cicely LaMothe
Branch Chief