

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