



DIVISION OF
CORPORATION FINANCE

Mail Stop 7010

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

June 27, 2008

By U.S. Mail and facsimile

Mr. Alvaro Vollmers
Chief Executive Officer
Columbus Ventures Inc.
810 Peace Portal Drive
Suite 210
Blaine, WA 98230

**Re: Columbus Ventures Inc.
Preliminary Information Statement on Schedule 14C
Filed May 23, 2008
File No. 0-52565**

Dear Mr. Vollmers:

We have completed our review of your information statement and have no further comments at this time.

Sincerely,

Anne Nguyen Parker
Branch Chief

cc: Charles Hethey, Esq. (by facsimile, 604-687-6650)
D. Levy