



DIVISION OF  
CORPORATION FINANCE

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

October 19, 2010

Ken MacAlpine  
President, Secretary, Treasurer, Chief Executive Officer  
and Chief Financial Officer  
Sombrio Capital Corp.  
311 Tawny Road  
Sarnia, Ontario, Canada N7S 5K1

**Re: Sombrio Capital Corp.  
Form 10-K  
Filed January 29, 2010  
Form 10-Q for Fiscal Quarter Ended July 31, 2010  
Filed September 9, 2010  
Response Letter Dated October 6, 2010  
File No. 000-52667**

Dear Mr. MacApline:

We have completed our review of your filings, and do not have any further comments at this time.

Sincerely,

W. Bradshaw Skinner  
Senior Assistant Chief Accountant