



DIVISION OF
CORPORATION FINANCE

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

Mr. John Adiletta
Chief Financial Officer
Somerset International Group, Inc.
90 Washington Valley Road
Bedminster, NJ 07921

February 7, 2011

**Re: Somerset International Group, Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed March 31, 2010
File no. 0-10854**

Dear Mr. Adiletta:

We are in receipt of your response to our comment letter dated October 26, 2010. Due to your inability to provide the required audited financial statements in your filing, we are unable to complete our review and therefore do not have any further comments at this time.

Sincerely,

Larry Spigel
Assistant Director