



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549-4628

October 6, 2009

Via U.S. Mail

Mr. Tom Lough  
President  
Colombia Goldfields Ltd.  
#208-8 King Street East  
Toronto, Ontario, Canada M5C 1B5

**Re: Colombia Goldfields Ltd.  
Revised PREM14A  
Filed September 24, 2009  
File No. 0-51013**

Dear Mr. Lough:

This is to confirm that on September 25, 2009, we informed your counsel that we had no further comments on the above-referenced filing.

Please contact Norman Gholson at (202) 551-3237 or, in his absence, Timothy S. Levenberg, Special Counsel, at (202) 551-3707 with any questions.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: Via Facsimile  
Hugo Sin, Shearman & Sterling LLP  
Toronto, Ontario  
(416) 360-2958