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ABSTRACT**BREATHABLE WATERPROOF SOLE FOR SHOES**

A waterproof breathable sole for shoes (10), which comprises, for at least part of its extension, at least two structural layers, a lower one (14) provided with a supporting structure so as to form the tread, and an upper one (15, 215) that is permeable to water vapor. The lower layer (14) has portions (14a, 114a) that are open onto the upper layer (15, 215). A coating (21, 221) obtained by means of a plasma deposition treatment for waterproofing is provided on the upper layer. In this manner, a layer is obtained that has structural functions and characteristics of resistance to damage and is at the same time waterproof and breathable.

Fig. 1