

Via Facsimile and U.S. Mail
Mail Stop 6010

June 6, 2007

Bruce C. Galton
President and Chief Executive Officer
Senesco Technologies, Inc.
303 George Street, Suite 420
New Brunswick, New Jersey

Re: Senesco Technologies, Inc.
Form 10-K for Fiscal Year Ended June 30, 2006
Filed October 13, 2006
File No. 001-31326

Dear Mr. Galton:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim Atkinson
Accounting Branch Chief