



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

July 14, 2008

Mr. Leonard DiSalvo  
Vice President and Chief Financial Officer  
Zapata Corporation  
1000 Meridian Centre, Suite 350  
Rochester, NY 14618

**Re: Zapata Corporation**  
**Form 10-K for the year ended December 31, 2007**  
**Filed March 7, 2008**  
**Supplemental response filed June 13, 2008**

Dear Mr. DiSalvo:

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

Sincerely,

Chris White  
Branch Chief