

Mail Stop 3561

May 12, 2009

Via Fax & U.S. Mail

Mr. E. Brian Hansberry
President and Chief Executive Officer
Seneca Gaming Corporation
310 Fourth Street
Niagara Falls, NY 14303

**Re: Seneca Gaming Corporation
Form 10-K for the year ended September 30, 2008
Filed December 29, 2008
File No. 333-117633**

Dear Mr. Hansberry:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief

Via Fax: Mr. David Sheridan
(716) 299-1200