

Mail Stop 3561

July 29, 2008

By Facsimile and U.S. Mail

Mr. Stephen R. Wright
Chief Executive Officer
Pro-Fac Cooperative, Inc.
590 Willow Brook Office Park
Fairport, New York 14450

Re: Form 10-K for the Fiscal Year Ended June 30, 2007
File No. 0-20539

Dear Mr. Wright:

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

Sincerely,

James Allegretto
Senior Assistant Chief Accountant