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