

Mail Stop 4561

June 12, 2006

Mr. Stuart I. Greenwald
Treasurer
First Hartford Corporation
149 Colonial Rd.
Manchester, CT 06045

**Re: First Hartford Corporation
Form 10-K for the Year Ended April 30, 2005
Filed August 15, 2005
File No. 0-08862**

Dear Mr. Greenwald:

We have reviewed your response letter dated June 5, 2006 and have the following additional comment. As previously stated, this comment requires amendment to the referenced filings previously filed with the Commission. Where indicated, we think you should revise your document in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comment or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the year ended April 30, 2005

Consolidated Balance Sheets, pages 20-21

1. We note your response to comment 2. Despite your representation that the circumstances which caused a negative minority interest balance were "unique and of a short term nature," we continue to believe that the guidance in Paragraph 15 of ARB 51 and EITF 95-7 indicates that any loss allocation which exceeded the minority interest balance should have been charged against the majority interest. Please restate prior periods in your upcoming 10-K filing accordingly.

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As appropriate, please amend your filing and respond to this comment within 10 business days or tell us when you will provide us with a response. Please file your response on EDGAR. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your response to our comment and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and response to our comment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

You may contact Matthew Maulbeck, Staff Accountant, at (202) 551-3466 or the undersigned at (202) 551-3403 if you have questions.

Sincerely,

Steven Jacobs
Accounting Branch Chief