

Mail Stop 4561

July 17, 2006

Mr. Stuart I. Greenwald
Treasurer and Secretary
First Hartford Corporation
149 Colonial Road
Manchester, CT 06042

**Re: First Hartford Corporation
Item 4.02 Form 8-K
Filed July 5, 2006
File No. 0-08862**

Dear Mr. Greenwald:

We have completed our review of your Item 4.02 Form 8-K and do not, at this time, have any further comments.

Sincerely,

Steven Jacobs
Accounting Branch Chief