

Mail Stop 4561

August 24, 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 completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Steven Jacobs  
Accounting Branch Chief