

Mail Stop 4561

March 26, 2009

Via U.S. Mail and Facsimile 860.646.8572

Mr. Stuart I. Greenwald
Secretary and Treasurer
First Hartford Corporation
149 Colonial Road
Manchester, CT 06040

**Re: First Hartford Corporation
Form 10-K for fiscal year ended April 30, 2008
Filed August 29, 2008
Form 10-K/A for fiscal year ended April 30, 2008
Filed March 18, 2009
File No. 0-8862**

Dear Mr. Greenwald:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief