

Mail Stop 3561

July 28, 2006

By Facsimile and U.S. Mail

Mr. Peter J. Kallet
Chairman of the Board
Oneida, Ltd.
163-181 Kenwood Avenue
Oneida, New York 13421-2899

Re: Oneida Ltd.
Form 10-K for Fiscal Year Ended January 29, 2005
Filed April 28, 2005
File No. 1-5452

Dear Mr. Kallet:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief