



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

September 3, 2008

By Facsimile and U.S. Mail

Mr. Thomas Scozzafava
Chief Executive Officer
Seaway Valley Capital Corporation
10-18 Park Street, 2nd Floor
Gouverneur, NY 13642

Re: Seaway Valley Capital Corporation
Form 10-KSB for the fiscal year ended December 31, 2007
Filed April 15, 2008
Form 10-Q for the fiscal quarter ended March 31, 2008
Filed May 20, 2008
Form 8-K/A1
Filed January 18, 2008
Item 4.02 Form 8-K
Filed August 27, 2008
File No. 001-11115

Dear Mr. Scozzafava:

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

Sincerely,

Andrew Mew
Accounting Branch Chief