

Mail Stop 3561

September 3, 2008

*Via U.S. Mail and facsimile to (315) 287-7529*

Thomas Scozzafava  
Chief Executive Officer  
Seaway Valley Capital Corporation  
10-18 Park Street, 2<sup>nd</sup> Floor  
Gouverneur, NY 13642

**Re: Seaway Valley Capital Corporation  
Preliminary Information Statement on Schedule 14C  
Filed on July 25, 2008  
File No. 001-11115**

Dear Mr. Scozzafava:

We have completed our review of your Preliminary Information Statement on Schedule 14C and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Robert Brantle, Esq.  
*Via facsimile (914) 693-1807*