



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

**via facsimile and U.S. mail**

Mr. Philip G. Paras  
Chief Financial Officer  
Seneca Foods Corporation  
3736 South Main Street  
Marion, New York 14505

May 9, 2007

Re: **Seneca Foods Corporation**  
**Form 10-K for the Fiscal Year Ended March 31, 2006**  
**Filed June 14, 2006**  
**File No. 0-01989**

Dear Mr. Paras:

We have completed our review of Seneca Food Corporation's 2006 Form 10-K and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief