

Mail Stop 3561

April 10, 2009

Thomas Scozzafava  
Chairman, Chief Executive Officer and Chief Financial Officer  
Seaway Valley Capital Corporation  
10-18 Park Street  
2nd Floor  
Gouverneur, New York 13642

**Re: Seaway Valley Capital Corporation  
Amendment No. 2 to Preliminary Information Statement on  
Schedule 14C  
Filed April 8, 2009  
Form 8-K  
Filed December 30, 2008  
File No. 001-11115**

Dear Mr. Scozzafava:

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

Sincerely,

H. Christopher Owings  
Assistant Director