

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 6, 2007

Bruce C. Galton  
President and Chief Executive Officer  
Senesco Technologies, Inc.  
303 George Street, Suite 420  
New Brunswick, New Jersey

**Re: Senesco Technologies, Inc.**  
**Form 10-K for Fiscal Year Ended June 30, 2006**  
**Filed October 13, 2006**  
**File No. 001-31326**

Dear Mr. Galton:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief