



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

August 21, 2006

Mr. Brian A. Lutes  
Chief Financial Officer and Treasurer  
The Wornick Company  
4701 Creek Road, Suite 200  
Cincinnati, OH 42542

**Re: The Wornick Company**  
**Form 10-K for the Year Ended December 31, 2005**  
**Filed March 31, 2006**  
**Form 10-Q for the Quarterly Period Ended April 1, 2006**  
**Filed May 16, 2006**  
**File No. 333-119336**

Dear Mr. Lutes:

We have completed our review of your 2005 Form 10-K, and Form 10-Q for the quarterly period ended April 1, 2006, and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief