



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

August 25, 2009

Mr. Ben Peay
President
Wasatch Food Services, Inc.
1492 Entertainment Avenue
Boise, ID 83709

**Re: Wasatch Food Services, Inc.
Amendment No. 2 to the Registration Statement on Form 10
Filed August 10, 2009
File No. 000-53672**

Dear Mr. Peay:

We have completed our review of your registration statement on Form 10 and have no further comments at this time.

Regards,

Daniel Morris
Attorney-Advisor