



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

July 28, 2005

Mr. Stanislas Vilgrain
Chief Executive Officer
Cuisine Solutions, Inc.
85 South Bragg Street, Suite 600
Alexandria, VA 22312

**Re: Cuisine Solutions, Inc.
Form 10-K for Fiscal Year Ended June 26, 2004
Filed September 24, 2004
Forms 10-Q for Fiscal Quarters Ended September 18, 2004,
December 11, 2004 and April 2, 2005
Filed October 28, 2004, January 25, 2005 and May 17, 2005
Response Letters Dated April 28, 2005, May 23, 2005
and July 26, 2005
File No. 0-12800**

Dear Mr. Vilgrain:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief