



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

April 7, 2009

**Via U.S. Mail and Fax (703-750-1158)**

Mr. Ronald Zilkowski  
Chief Financial Officer, Treasurer and Corporate Secretary  
Cuisine Solutions, Inc.  
85 S. Bragg Street, Suite 600  
Alexandria, VA 22312

**Re: Cuisine Solutions, Inc.**  
**Form 10-K for the Fiscal Year Ended June 28, 2008**  
**Filed September 17, 2008**  
**Form 10-Q for the Fiscal Quarter Ended December 13, 2008**  
**Filed January 22, 2009**  
**File No. 001-32439**

Dear Mr. Zilkowski:

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

Sincerely,

Chris White  
Branch Chief