



DIVISION OF
CORPORATION FINANCE

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

December 14, 2007

Mr. Jack M. Laskowitz
Chief Financial Officer and Treasurer
Paradise, Inc.
1200 Dr. Martin Luther King, JR., Blvd.
Plant City, Florida 33563

Re: **Paradise, Inc.**
Form 10-KSB for the Fiscal Year Ended December 31, 2006
File No. 0-03016

Dear Mr. Laskowitz:

We have completed our review of your filing and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief