



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

January 8, 2010

Mr. Jack M. Laskowitz
Chief Financial Officer
Paradise, Inc.
1200 Dr. Martin Luther King, Jr. Blvd.
Plant City, FL 33563

Re: Paradise, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 31, 2009
File No. 000-03026

Dear Mr. Laskowitz,

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

Sincerely,

Karl Hiller
Branch Chief