



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

DIVISION OF  
CORPORATION FINANCE

July 8, 2019

Randy S. Gordon  
President and Chief Executive Officer  
Paradise Inc.  
1200 W. Dr. Martin Luther King, Jr. Blvd.  
Plant City, FL 33563

**Re: Paradise Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed May 3, 2019**  
**File No. 000-03026**

Dear Mr. Gordon:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Natural Resources