



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

DIVISION OF  
CORPORATION FINANCE

August 9, 2007

Mail Stop 7010

*By U.S. Mail and facsimile to (609) 219-1238*

Joseph A. Falsetti  
President & Chief Executive Officer  
Ascendia Brands, Inc.  
100 American Metro Boulevard, Suite 108  
Hamilton, New Jersey 08619

**Re: Ascendia Brands, Inc.  
Preliminary Revised Information Statement on Schedule 14C  
Filed July 25, 2007  
Preliminary Revised Information Statement on Schedule 14C  
Filed July 25, 2007  
Preliminary Revised Information Statement on Schedule 14C  
Filed July 25, 2007.  
File Nos. 001-32187**

Dear Mr. Falsetti:

We have completed our review of your three Schedule 14Cs and have no further comments at this time.

Sincerely,

Pamela A. Long  
Assistant Director

cc: Herbert Henryson II (*via facsimile* 212/986-0604)  
Wolf, Block, Schorr and Solis-Cohen LLP  
250 Park Avenue  
New York, New York 10177