



DIVISION OF  
CORPORATION FINANCE

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

March 28, 2008

Room 7010

Keith Daniels  
Executive Vice President and Chief Financial Officer  
Ascendia Brands, Inc.  
100 American Metro Boulevard Suite 108  
Hamilton, NJ 08619

**Re: Ascendia Brands, Inc.**  
**Form 10-K for Fiscal Year Ended February 28, 2006**  
**Form 10-Q for the Fiscal Quarter Ended May 27, 2006**  
**Form 10-Q for the Fiscal Quarter Ended August 26, 2006**  
**Form 10-Q for the Fiscal Quarter Ended November 25, 2006**  
**File No. 001-32187**

Dear Mr. Daniels:

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

Sincerely,

Terence O'Brien  
Branch Chief