

October 31, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX 863-425-5526

Mr. Richard G. Hunter
Chief Executive Officer and Chief Financial Officer
Food Technology Service, Inc.
502 Prairie Mine Road
Mulberry, FL 33860

**RE: Food Technology Service, Inc.
Form 10-KSB/A for the year ended December 31, 2005
Filed March 31, 2006
File No. 000-19047**

Dear Mr. Hunter:

We have reviewed the above referenced filings and have the following comments. We have limited our review to only your financial statements and related disclosures and will make no further review of your documents. In our comments, we ask you to provide us with information so we may better understand your disclosure. Please be as detailed as necessary in your explanation. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comment or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-KSB for the year ended December 31, 2005

Item 13. Exhibits and Report on Form 8-K

1. We note that your Form 10-KSB/A filed on March 31, 2006 does not include the certifications required by Item 601(b)(31) and (32) of Regulation S-B. Please file an amendment to include the required certifications. In addition, in future

amendments please include a note which summarizes the reason for such amendment.

Financial Statements and Notes

Statements of Operations

2. We note that your Statements of Operations include the line item 'Net Sales'. Please advise us and revise your disclosure in future filings to explain the components which create the net effect on your reported sales. In your response, please be as detailed as possible.

Note A, Summary of Significant Accounting Policies
Revenue Recognition

3. We note that your Form 10-KSB for the year ended December 31, 2005 does not include revised disclosures for the items included in your August 16, 2005 response letter to our comments on your Form 10-KSB for the year ended December 31, 2004. Specifically, you confirmed to us that you would expand your revenue recognition policy and your depreciable basis for Cobalt. Please advise.

* * * *

As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please file your response on EDGAR. Please understand that we may have additional comments after reviewing your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comment, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and

Mr. Richard G. Hunter
Food Technology Service, Inc.
October 31, 2006
Page 3

- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comment on your filings.

You may contact Kelly McCusker, Staff Accountant, at (202) 551-3433 or the undersigned at (202) 551-3431 if you have questions.

Sincerely,

Joshua S. Forgione
Assistant Chief Accountant