



DIVISION OF  
CORPORATION FINANCE

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

October 27, 2010

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

**Re: Food Technology Service, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 30, 2010**  
**Form 10-Q for the Quarterly Period Ended June 30, 2010**  
**Filed August 16, 2010**  
**File No. 000-19047**

Dear Mr. Hunter:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,  
/s/ Andrew Mew  
Accounting Branch Chief