



DIVISION OF  
CORPORATION FINANCE

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

July 28, 2022

Bruce Wacha  
Executive Vice President of Finance and Chief Financial Officer  
B&G Foods, Inc.  
Four Gatehall Drive  
Parsippany, New Jersey 07054

**Re: B&G Foods, Inc.**  
**Form 10-K for the Fiscal Year Ended January 1, 2022**  
**Filed March 1, 2022**  
**File No. 001-32316**

Dear Mr. Wacha:

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 Manufacturing