



DIVISION OF
CORPORATION FINANCE

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

May 20, 2009

Dennis F. Riordan
Chief Financial Officer
TreeHouse Foods, Inc.
Tow Westbrook Corporate Center
Tower Two, Suite 1070
Westchester, Illinois 60154

Re: TreeHouse Foods, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 26, 2009
Definitive Proxy Statement on Schedule 14A
Filed March 17, 2009
File No. 001-32504

Dear Mr. Riordan:

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

Sincerely,

H. Roger Schwall
Assistant Director