



DIVISION OF  
CORPORATION FINANCE

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

October 4, 2022

Patrick O'Donnell  
Interim Chief Financial Officer  
TreeHouse Foods, Inc.  
2021 Spring Road, Suite 600  
Oak Brook, IL 60523

**Re: TreeHouse Foods, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed February 15, 2022**  
**File No. 001-32504**

Dear Patrick O'Donnell:

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