



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

February 9, 2016

Via E-Mail

Maurice D. Jones  
Senior Vice President, General Counsel and Secretary  
Manitowoc Foodservice, Inc.  
2227 Welbilt Boulevard  
New Port Richey, FL 34655

**Re: Manitowoc Foodservice, Inc.  
Amendment No. 6 to Form 10-12B  
Filed February 8, 2016  
File No. 001-37548**

Dear Mr. Jones:

We have reviewed your filing and have the following comment.

Notes to Unaudited Pro Forma Combined Financial Statements, page 41

4. Provision for Taxes on Earnings, page 41

1. Please revise your disclosure to include a reconciliation of your effective tax rate to the federal statutory tax rate.

You may contact Tracey McKoy, Staff Accountant at (202) 551-3772 or, in her absence, Terence O'Brien, Accounting Branch Chief at (202) 551-3355 if you have questions regarding comments on the financial statements and related matters. Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 or, in her absence, me at (202) 551-3760 with any other questions.

Sincerely,

/s/ Pamela Long

Pamela Long  
Assistant Director  
Office of Manufacturing and  
Construction

Cc: Via E-Mail  
Mark T. Plichta, Esq.