



DIVISION OF
CORPORATION FINANCE

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

June 22, 2020

Jennifer McCalman
Global Controller
HERSHEY CO
19 East Chocolate Avenue
Hershey, PA 17033

Re: HERSHEY CO
From 10-K for the Year Ended December 31, 2019
Filed February 20, 2020
File No. 001-00183

Dear Ms. McCalman:

We have completed our review of your filings. 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