

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

November 8, 2023

Steven Voskuil Chief Financial Officer The Hershey Company 19 East Chocolate Avenue Hershey, PA 17033

> Re: The Hershey Company Form 10-K for the year ended December 31, 2022

File No. 1-00183

Dear Steven Voskuil:

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