



DIVISION OF
CORPORATION FINANCE

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

August 2, 2010

Mr. Selim A. Bassoul
Chief Executive and Director
The Middleby Corporation
1400 Toastmaster Drive
Elgin, Illinois 60120

Re: **Middleby Corporation**
Form 10-K for Fiscal Year Ended January 2, 2010
Filed March 3, 2010
File No. : 1-9973

Dear Mr. Bassoul:

We have completed our review of your filing and do not have any further comments at this time.

Very truly yours,

Errol Sanderson
Financial Analyst