



DIVISION OF  
CORPORATION FINANCE

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

June 1, 2021

Timothy J. FitzGerald  
Chief Executive Officer  
The Middleby Corporation  
1400 Toastmaster Drive  
Elgin, Illinois 60120

**Re: The Middleby Corporation**  
**Registration Statement on Form S-4**  
**Filed May 28, 2021**  
**File No. 333-256653**

Dear Mr. FitzGerald:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. 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.

Please contact Jeff Kauten, Staff Attorney, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you require further assistance, please contact Larry Spirgel, Office Chief, at (202) 551-3815.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Eric C. Otness, Esq.