



DIVISION OF  
CORPORATION FINANCE

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

September 28, 2022

Bryan E. Mittelman  
Chief Financial Officer  
The Middleby Corporation  
1400 Toastmaster Drive  
Elgin, Illinois 60120

**Re: The Middleby Corporation**  
**Form 10-K for the year ended January 1, 2022**  
**File No. 001-09973**

Dear Bryan E. Mittelman:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the year ended January 1, 2022

Management's Discussion and Analysis of Financial Condition and Results of Operations, page 28

1. We note your disclosure on page 16 that you have experienced disruptions to parts of your supply chain as a result of COVID-19. We further note disclosure in your 10-Q for the quarterly period ended June 30, 2022 regarding inflationary impacts to your inventory. Please discuss in future filings whether supply chain disruptions or inflation have materially affected your outlook or business goals. Specify whether these challenges have materially impacted your results of operations or capital resources and quantify, to the extent possible, how your sales, profits, and/or liquidity have been impacted. Revise also to discuss in future filings any known trends or uncertainties resulting from mitigation efforts undertaken, if any. Explain whether any mitigation efforts introduce new material risks, including those related to product quality, reliability, or regulatory approval of products.

Bryan E. Mittelman  
The Middleby Corporation  
September 28, 2022  
Page 2

In closing, 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.

You may contact Eric McPhee at 202-551-3693 or Robert Telewicz at 202-551-3438 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction