



File Number S7-20-15

Via Electronic Submission to: rule-comments@sec.gov

November 30, 2015

U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Re: Request for Comment on the Effectiveness of Financial Disclosures about Entities Other Than the Registrant (Release No. 33-9929; 34-75985; IC-31849; File No. S7-20-15)

Ladies and Gentlemen:

This letter is submitted by The WhiteWave Foods Company ("WhiteWave") in response to the request by the U.S. Securities and Exchange Commission (the "Commission") for public comment on ways to improve the quality of disclosure required under Rule 3-10 of Regulation S-X ("Rule 3-10") relating to financial statements of guarantors and issuers of guaranteed securities registered or being registered. We appreciate the Commission's initiative and are pleased to submit the following comments and suggestions regarding Rule 3-10:

1. We respectfully request that the current requirements under Rule 3-10 for the presentation of condensed consolidating financial information be revised as follows:
 - (i) require summary financial statements for the required groups of entities, on an unaudited basis, rather than the full condensed financial statements and major line items that currently are required, such as: for the statement of comprehensive income – revenues, operating income and net income; for the balance sheet – current assets, non-current assets, current liabilities, non-current liabilities and shareholders' equity; and for the cash flow statement – net cash used in/provided by operating activities, net cash used in/provided by investing activities, net cash used in/provided by financing activities, change in cash and cash equivalents, cash and cash equivalents beginning of period, and cash and cash equivalents end of period;
 - (ii) for all financial statements, permit the a presentation of the issuer and the guarantors as a single consolidated group in one column, representing the issuer/guarantors, rather than splitting the two groups into separate columns; and
 - (iii) require inclusion of the financial statements only on an annual basis, in the issuer's Annual Report on Form 10-K, rather than on a quarterly basis. Rule 3-10 could be revised to provide that, if a material change occurs during the first three quarters of the year (e.g., a change in the guarantor structure), the issuer could be required to provide narrative disclosure regarding the change.

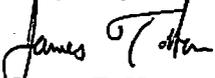
We believe that revising Rule 3-10 to streamline the required financial information, as described above, would strike the right balance between providing sufficient information to enable investors to evaluate the likelihood of repayment of the debt and relieving issuers of the laborious task to prepare detailed and unique financial information each quarter that is not otherwise required.

2. We respectfully request that the Commission clarify and codify guidance regarding how the Rule 3-10 financial information is required to be prepared and presented. The preparation of condensed consolidating financial information under Rule 3-10 is complex, and the presentation of financial information in the format required by Rule 3-10 is not otherwise prepared by issuers for its other business or disclosure purposes. There currently is not clear guidance from the SEC staff on how to properly present the Rule 3-10 financial data, particularly with respect to de-consolidating the financial information into separate columns for the issuer, the guarantors and the non-guarantors. We understand that a number of companies have had to restate their financial statements due specifically to errors in preparing their condensed consolidating financial information, and WhiteWave has had numerous discussions with its independent auditors regarding the required content and format of the Rule 3-10 financial information and how to interpret the limited guidance currently available. Such restatements and discussions could be avoided if more and clear guidance were provided by the Commission.

3. We respectfully request that the Commission modify Rule 3-10(g) to require separate financial statements for recently acquired guarantors for the most recent full fiscal year only where the newly acquired guarantor is significant (based on the significance tests under Rule 3-05 of Regulation S-X) to the issuer and all guarantors in the aggregate. The addition of an insignificant guarantor should not materially impact the ability of investors to obtain repayment of the debt, but the requirement to compile the Rule 3-10 financial data for the full fiscal year, including the period prior to acquisition, can be difficult and time consuming for the acquirer.

We appreciate the opportunity to comment on the Effectiveness of Financial Disclosures about Entities Other Than the Registrant, and respectfully request that the Commission and the staff of the Commission consider our recommendations and suggestions. We are available to meet and discuss these matters with the staff of the Commission and to respond to any questions.

Very truly yours,



James T. Hau

Vice President and Chief Accounting Officer

cc: Kelly J. Haecker, Chief Financial Officer