

August 6, 2024

Bryan Mittelman  
Chief Financial Officer  
Middleby Corp  
1400 Toastmaster Drive  
Elgin, IL 60120

Re: Middleby Corp  
Form 10-K for the Year Ended December 30, 2023  
Filed on February 28, 2024  
Form 8-K Dated May 8, 2024  
Filed on May 8, 2024  
File No. 001-09973

Dear Bryan Mittelman:

We have completed our review of your filings. 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

Office of Technology

Corporation Finance