

October 13, 2022

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

Corporation

year ended January 1, 2022

Re: The Middleby

Form 10-K for the

File No. 001-09973

Dear Bryan E. Mittelman:

We have completed our review of your filing. 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 Corporation Finance

Office of Real Estate & Construction