



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

DIVISION OF  
CORPORATION FINANCE

January 15, 2014

Via E-mail

Robert C. Cantwell  
Executive Vice President of Finance, CFO and Director  
B&G Foods, Inc.  
Four Gatehall Drive  
Parsippany, New Jersey 07054

**Re: B&G Foods, Inc.**  
**Form 10-K for the Fiscal Year ended December 29, 2012**  
**Filed February 26, 2013**  
**File No. 001-32316**

Dear Mr. Cantwell:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Karl Hiller

Karl Hiller  
Branch Chief