



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

August 31, 2016

Via Email

Craig Steeneck  
Chief Financial Officer  
Pinnacle Foods Inc.  
399 Jefferson Road  
Parsippany, New Jersey 07054

**Re: Pinnacle Foods Inc.  
Form 10-K for Fiscal Year Ended December 27, 2015  
Filed February 25, 2016  
File No. 001-35844**

Dear Mr. Steeneck:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Branch Chief  
Office of Natural Resources