

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

DIVISION OF CORPORATION FINANCE

October 13, 2022

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

Re: The Middleby Corporation Form 10-K for the year ended January 1, 2022 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