



DIVISION OF  
CORPORATION FINANCE

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

August 2, 2010

Mr. Selim A. Bassoul  
Chief Executive and Director  
The Middleby Corporation  
1400 Toastmaster Drive  
Elgin, Illinois 60120

Re: **Middleby Corporation**  
**Form 10-K for Fiscal Year Ended January 2, 2010**  
**Filed March 3, 2010**  
**File No. : 1-9973**

Dear Mr. Bassoul:

We have completed our review of your filing and do not have any further comments at this time.

Very truly yours,

Errol Sanderson  
Financial Analyst