

February 2, 2022

Steven Voskuil
Chief Financial Officer
The Hershey Company
19 East Chocolate Avenue
Hershey, PA 17033

Fiscal Year Ended December 31, 2020
2021

Re: The Hershey Company
Form 10-K for the
Filed February 17,
File No. 001-00183

Dear Mr. Voskuil:

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 Manufacturing