

November 8, 2023

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

Re: The Hershey Company  
Form 10-K for the

year ended December 31, 2022

File No. 1-00183

Dear Steven 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