

June 22, 2020

Jennifer McCalman  
Global Controller  
HERSHEY CO  
19 East Chocolate Avenue  
Hershey, PA 17033

Year Ended December 31, 2019  
2020

Re: HERSHEY CO  
From 10-K for the  
Filed February 20,  
File No. 001-00183

Dear Ms. McCalman:

We have completed our review of your filings. 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