



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

July 17, 2017

Paulo Basilio  
Executive Vice President and Chief Financial Officer  
The Kraft Heinz Company  
One PPG Place  
Pittsburgh, PA 15222

**Re: The Kraft Heinz Company  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed February 23, 2017  
Definitive Proxy Statement on Schedule 14A  
Filed March 3, 2017  
File No. 1-37482**

Dear Mr. Basilio:

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,

/s/ Loan Lauren P. Nguyen *for*

H. Roger Schwall  
Assistant Director  
Office of Natural Resources