



DIVISION OF
CORPORATION FINANCE

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

November 9, 2023

Andre Maciel
Global Chief Financial Officer
Kraft Heinz Company
One PPG Place
Pittsburgh, PA 15222

Re: Kraft Heinz Company
Form 10-K for Fiscal Year Ended December 31, 2022
File No. 001-37482

Dear Andre Maciel:

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