



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 29, 2007

Mr. Arthur B. Winkleblack  
Executive Vice President and Chief Financial Officer  
H. J. Heinz Company  
600 Grant Street  
Pittsburgh, Pennsylvania 15219

**Re: H. J. Heinz Company**  
**Form 10-K for the Fiscal Year Ended May 3, 2006**  
**Filed June 20, 2006**  
**File No. 001-03385**

Dear Mr. Winkleblack:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

April Sifford  
Branch Chief