

April 28, 2009

Via U.S. Mail and Facsimile (412-456-1035)

Arthur B. Winkleblack  
Executive Vice President and Chief Financial Officer  
H. J. Heinz Company  
One PPG Place  
Pittsburgh, Pennsylvania 15222

**Re: H. J. Heinz Company  
Form 10-K for the Fiscal Year Ended April 30, 2008  
Filed June 19, 2008  
File No. 1-03385  
Response Letter Dated March 27, 2009**

Dear Mr. Winkleblack:

We refer you to our comment letter dated March 3, 2009 regarding business contacts with Cuba and Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Roger Schwall  
Assistant Director  
Division of Corporation Finance