



DIVISION OF  
CORPORATION FINANCE

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

December 15, 2020

Rashida La Lande  
Senior Vice President  
Kraft Heinz Foods Company  
One PPG Place  
Pittsburgh, Pennsylvania 15222

**Re: Kraft Heinz Foods Company  
Registration Statement on Form S-4  
Filed December 9, 2020  
File No. 333-251232**

Dear Ms. La Lande:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Thomas Jones at 202-551-3602 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Joshua N. Korff, P.C.