

December 15, 2020

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

Company
Statement on Form S-4
2020

Re: Kraft Heinz Foods
Registration
Filed December 9,
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.