



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

July 17, 2017

Paulo Basilio
Executive Vice President and Chief Financial Officer
The Kraft Heinz Company
One PPG Place
Pittsburgh, PA 15222

**Re: The Kraft Heinz Company
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed February 23, 2017
Definitive Proxy Statement on Schedule 14A
Filed March 3, 2017
File No. 1-37482**

Dear Mr. Basilio:

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,

/s/ Loan Lauren P. Nguyen *for*

H. Roger Schwall
Assistant Director
Office of Natural Resources