

**KRAFT HEINZ FOODS COMPANY  
THE KRAFT HEINZ COMPANY  
One PPG Place  
Pittsburgh, Pennsylvania 15222**

December 15, 2020

Via EDGAR Submission

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-3561

**Re: Kraft Heinz Foods Company and The Kraft Heinz Company (the “Registrants”)  
Registration Statement on Form S-4 (SEC File No. 333-251232) Originally Filed on December 9, 2020**

Ladies and Gentlemen:

Pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended (the “Securities Act”), the Registrants hereby request acceleration of the effective date of their Registration Statement on Form S-4 with respect to themselves of the securities specified therein (SEC File No. 333-251232) (the “Registration Statement”) to 4:00 p.m., Eastern time, on December 17, 2020, or as soon as practicable thereafter. The Registrants hereby acknowledge their responsibilities under the Securities Act and the Securities Exchange Act of 1934, as amended, as they relate to the proposed public offering of the securities specified in the Registration Statement.

Please call Joshua Korff or Michael Kim of Kirkland & Ellis LLP, counsel to the Registrants, at (212) 446-4943 or (212) 446-4746, respectively, as soon as the Registration Statement has been declared effective.

Very truly yours,

**KRAFT HEINZ FOODS COMPANY**

By: /s/ Paulo Basilio

Name: Paulo Basilio

Title: President

**THE KRAFT HEINZ COMPANY**

By: /s/ Paulo Basilio

Name: Paulo Basilio

Title: Global Chief Financial Officer

cc: Michael Kim, P.C.  
Kirkland & Ellis LLP