

UNITED STATES SECURITIES AND EXCHANGE COMMISSION 100 F Street, N.E. WASHINGTON, D.C. 20549-7010

February 15, 2006

Mr. Arthur B. Winkleblack Executive Vice President and Chief Financial Officer H. J. Heinz Company 600 Grant Street Pittsburgh, Pennsylvania 15219

Re: H. J. Heinz Company

Form 10-K for Fiscal Year Ended April 27, 2005

Filed June 17, 2005 File No. 1-03385

Dear Mr. Winkleblack:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford Branch Chief