



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

March 29, 2007

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 the Fiscal Year Ended May 3, 2006
Filed June 20, 2006
File No. 001-03385

Dear Mr. Winkleblack:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

April Sifford
Branch Chief