

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

MAIL STOP 7010

April 24, 2008

Mr. William R. Johnson Chairman of the Board, President and Chief Executive Officer **HJ Heinz Company World Headquarters 600 Grant Street** Pittsburgh, Pennsylvania 15219

HJ Heinz Company Re:

Annual Report on Form 10-K

Filed June 21, 2007

Schedule 14A

Filed July 3, 2007

File No. 1-03385

Dear Mr. Johnson:

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

Sincerely,

H. Roger Schwall Assistant Director