

November 9, 2023

Andre Maciel
Global Chief Financial Officer
Kraft Heinz Company
One PPG Place
Pittsburgh, PA 15222

Re: Kraft Heinz Company
Form 10-K for

Fiscal Year Ended December 31, 2022

File No. 001-37482

Dear Andre Maciel:

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,

Division of Corporation Finance

Office of Manufacturing