



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

February 7, 2008

Mr. David W. Tacka
Vice President, Chief Accounting Officer
The Hershey Company
100 Crystal A Drive
Hershey, PA 17033

**Re: The Hershey Company
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed February 23, 2007
Form 10-Q for the Fiscal Quarter Ended September 30, 2007
Filed November 7, 2007
File No. 1-00183**

Dear Mr. Tacka:

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