

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): April 30, 2002

HERSHEY FOODS CORPORATION

(Exact name of registrant as specified in its charter)

Delaware

1-183

23-0691590

(State or other jurisdiction
of incorporation)

(Commission
File Number)

(I.R.S. Employer
Identification No.)

100 Crystal A Drive, Hershey, Pennsylvania

17033

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: (717) 534-6799

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INFORMATION TO BE INCLUDED IN REPORT

Item 4. Changes in Registrant's Certifying Accountant

On April 30, 2002, the Board of Directors of Hershey Foods Corporation (the "Company"), upon the recommendation of its Audit Committee, approved the dismissal of Arthur Andersen LLP ("Andersen") as the Company's independent auditors. Andersen had served as the Company's independent auditors since 1927. A new independent public accounting firm has not yet been engaged to act as the Company's independent auditors.

Andersen's reports on the Company's consolidated financial statements for the years ended December 31, 2001 and 2000 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the years ended December 31, 2001 and 2000 and through the date of this Form 8-K, there were no disagreements with Andersen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to Andersen's satisfaction, would have caused them to make reference to the subject matter in connection with their report on the Company's consolidated financial statements for such years; and there were no reportable events, as listed in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Andersen with a copy of the foregoing disclosures. Attached as Exhibit 16 is a copy of Andersen's letter, dated May 1, 2002, stating its agreement with such statements.

Item 7. Financial Statements and Exhibits

(c) Exhibits

Exhibit 16 Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated May 1, 2002.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: May 1, 2002

HERSHEY FOODS CORPORATION

By /S/ Frank Cerminara

Frank Cerminara
Senior Vice President,
Chief Financial Officer

EXHIBIT INDEX

Exhibit
Number

Description

16	Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated May 1, 2002.
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Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

May 1, 2002

Dear Sir/Madam:

We have read Item 4 included in the Form 8-K dated May 1, 2002 of Hershey Foods Corporation, to be filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

/s/Arthur Andersen LLP

ARTHUR ANDERSEN LLP

cc: Frank Cerminara, Senior Vice President,
Chief Financial Officer
Hershey Foods Corporation