



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

December 15, 2006

Mr. David J. West
Chief Financial 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, 2005
File No. 1-00183**

Dear Mr. West:

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

cc: Sandy Eisen