

ABSTRACT

A heating element (10) comprises an exothermic layer (11) containing an oxidizable metal, a water absorption agent and water
5 and a water-retention layer (12) having a water absorption sheet (102), the exothermic layer (11) and the water-retention layer (12) are in layers, in which the mass ratio of the content of the water absorption agent is from 0.3 to 20 parts by mass for 100 parts by mass of the oxidizable metal, mass ratio of content of
10 water to the content of the water absorption agent in the exothermic layer (11) (water/water absorption agent) is from 0.8 to 13, and the content of water contained in the water-retention layer (12) is from 10 to 45 mass% of the maximum water absorption of said water-retention layer (12).
