

May 8, 2024

Michael King
Chief Executive Officer
Pactiv Evergreen Inc.
1900 W. Field Court
Lake Forest, Illinois 60045

Inc.

Statement on Form S-3
2024

Re: Pactiv Evergreen

Registration

Filed on May 3,

File No. 333-279086

Dear Michael King:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Sidwell at 202-551-4733 with any questions.

Please contact Sarah

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Byron Rooney