

Pactiv Evergreen Inc.
1900 W. Field Court
Lake Forest, Illinois 60045
Telephone: 847-482-2000

VIA EDGAR

May 13, 2024

Securities and Exchange Commission
Division of Corporation Finance
Office of Manufacturing
100 F Street, N.E.
Washington, D.C. 20549
Attention: Sarah Sidwell

Re: Pactiv Evergreen Inc.
Registration Statement on Form S-3 (the "Registration Statement")
File No. 333-279086

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Pactiv Evergreen Inc. (the "Company") hereby requests acceleration of the effective date of the above referenced Registration Statement to 9:30 a.m., Eastern Time, on May 15, 2024, or as soon thereafter as practicable, or at such other time as the Company or its outside counsel, Davis Polk & Wardwell LLP, may request by telephone to the staff of the Securities and Exchange Commission.

Please contact Byron B. Rooney of Davis Polk & Wardwell LLP, outside counsel to the Company, at (212) 450-4658, as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Sincerely,

/s/ Tyler Rosenbaum

Name: Tyler Rosenbaum
Title: Chief Counsel, Securities & Transactions & Assistant Corporate Secretary
Pactiv Evergreen Inc.

cc: Byron B. Rooney, Davis Polk & Wardwell LLP
