

September 9, 2021

Jason Greene  
Executive Vice President, Chief Legal Officer and Secretary  
Berry Global Group, Inc.  
101 Oakley Street  
Evansville, Indiana 47710

Inc.

Statement on Form S-4

2021

Re: Berry Global Group,  
Registration  
Filed September 2,  
File No. 333-259272

Dear Mr. Greene:

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.

Herbers at 202-551-8028 with any questions.

Please contact Gregory

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Tyler Mark