

Room 4561

July 25, 2007

David H. Kelsey  
Chief Financial Officer  
Sealed Air Corporation  
200 Riverfront Boulevard  
Elmwood Park, New Jersey 07407-1033

**Re: Sealed Air Corporation**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed March 01, 2007**  
**File No. 001-12139**

Dear Mr. Kelsey:

We have completed our review of your Form 10-K and the related filings, and do not, at this time, have any further comments.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief