



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 6, 2011

Via Email

William Hickey  
President and Chief Executive Officer  
Sealed Air Corporation  
200 Riverfront Boulevard  
Elmwood Park, NJ 07407-1033

**Re: Sealed Air Corporation  
Form 10-K  
Filed February 25, 2011  
File No. 001-12139**

Dear Mr. Hickey:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ David Link for

John Reynolds  
Assistant Director