



DIVISION OF
CORPORATION FINANCE

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

May 8, 2024

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

Re: Pactiv Evergreen Inc.
Registration Statement on Form S-3
Filed on May 3, 2024
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.

Please contact Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Byron Rooney