



DIVISION OF  
CORPORATION FINANCE

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

June 6, 2023

Michael Casamento  
Chief Financial Officer  
Amcor plc  
83 Tower Road North  
Warmley, Bristol  
United Kingdom, BX308XP

**Re: Amcor plc**  
**Form 10-K for the Year Ended June 30, 2022**  
**Form 10-Q for the Quarter Ended December 31, 2022**  
**Form 8-K furnished February 7, 2023**  
**File No. 001-38932**

Dear Michael Casamento:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing