



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

DIVISION OF
CORPORATION FINANCE
Mail Stop 4631

July 20, 2017

Via E-mail

Ms. Carol P. Lowe
Chief Financial Officer
Sealed Air Corp/DE
2415 Cascade Pointe Boulevard
Charlotte, NC 28208

**Re: Sealed Air Corp/DE
Form 10-K for Fiscal Year Ended December 31, 2016
Filed February 15, 2017
File No. 1-12139**

Dear Ms. Lowe:

We have completed our review of your filing. 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,

/s/ Melissa N. Rocha

Melissa N. Rocha
Senior Assistant Chief Accountant
Office of Manufacturing and
Construction