



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

January 30, 2009

**Via U.S. mail and facsimile**

Mr. Edward T. Walters  
Chief Financial Officer  
Pactiv Corporation  
1900 West Field Court  
Lake Forest, Illinois 60045

RE: Form 10-K for the fiscal year ended December 31, 2007  
Form 10-Q for the period ended September 30, 2008  
File No. 1-15157

Dear Mr. Walters:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief