



DIVISION OF  
CORPORATION FINANCE

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

March 13, 2020

Robert Mermelstein  
President  
Amcors Finance (USA), Inc.  
2801 SW 149th Avenue, Suite 350  
Miramar, FL 33027

**Re: Amcor plc**  
**Registration Statement on Form S-1**  
**Filed March 9, 2020**  
**File No. 333-237037**

Dear Mr. Mermelstein:

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 Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Mimma Barila, Esq.