



DIVISION OF  
CORPORATION FINANCE

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

June 2, 2009

*By U.S. mail and facsimile to (215) 676-2085*

Mr. Timothy J. Donahue, Executive Vice President and Chief Financial Officer  
Crown Holdings, Inc.  
One Crown Way  
Philadelphia, PA 19154

**RE: Crown Holdings, Inc.  
Form 10-K for the fiscal year ended December 31, 2008  
Filed February 27, 2009**

**File No. 0-50189**

Dear Mr. Donahue:

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

Sincerely,

Terence O'Brien  
Branch Chief