



DIVISION OF
CORPORATION FINANCE

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

July 6, 2011

Via E-mail

Timothy J. Donahue
Chief Financial Officer
Crown Holdings, Inc.
One Crown Way
Philadelphia, Pennsylvania 19154

RE: Crown Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed February 28, 2011
Definitive Proxy Statement on Schedule 14A
Filed March 21, 2011
Form 10-Q for the Fiscal Quarter Ended March 31, 2011
Filed May 4, 2011
Form 8-K Filed June 14, 2011
File No. 0-50189

Dear Mr. Donahue:

We have reviewed your response letter dated July 5, 2011, and have the following additional comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

Form 8-K Filed June 14, 2011

1. We note that you filed a Form 8-K on June 14, 2011, to report your entry into a sixth amendment to your credit agreement. Please file an amendment to this Form 8-K to file the sixth amendment to your credit agreement as a material contract exhibit.

Mr. Donahue
Crown Holdings, Inc.
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You may contact Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, me at (202) 551-3769, if you have questions regarding comments on the financial statements and related matters. Please contact Hagen Ganem, Staff Attorney, at (202) 551-3330, or in his absence, Jay Ingram, Legal Branch Chief, at (202) 551-3397, with any other questions.

Sincerely,

/s/ Rufus Decker

Rufus Decker
Accounting Branch Chief