



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

DIVISION OF  
CORPORATION FINANCE

May 31, 2017

Mail Stop 4631

Via E-Mail

Thomas A. Kelly  
Chief Financial Officer  
Crown Holdings, Inc  
One Crown Way  
Philadelphia, PA 19154-4599

**Re: Crown Holdings, Inc.  
Form 10-K  
Filed February 24, 2017  
File No. 0-50189**

Dear Mr. Kelly:

We have completed our review of your filings. 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/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction