



DIVISION OF
CORPORATION FINANCE

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

November 8, 2021

Thomas A. Kelly
Chief Financial Officer
Crown Holdings, Inc.
770 Township Line Road
Yardley, PA 19067-4232

Re: Crown Holdings, Inc.
Form 10-K for the Year Ended December 31, 2020
Form 8-K furnished July 19, 2021
File No. 000-50189

Dear Mr. Kelly:

We have completed our review of your filing. 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,

Division of Corporation Finance
Office of Manufacturing