



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