



DIVISION OF  
CORPORATION FINANCE

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

December 15, 2016

Via E-mail

Mark W. Miles  
Chief Financial Officer  
Berry Plastics Group, Inc.  
101 Oakley Street  
Evansville, Indiana 47710

**Re: Berry Plastics Group, Inc.**  
**Form 10-K for Fiscal Year Ended October 1, 2016**  
**Filed November 30, 2016**  
**File No. 1-35672**

Dear Mr. Miles:

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,

/s/ Melissa N. Rocha

Melissa N. Rocha  
Senior Assistant Chief Accountant

Office of Manufacturing and  
Construction