



DIVISION OF  
CORPORATION FINANCE

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

March 30, 2021

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

**Re: Berry Global Group, Inc.**  
**Form 10-K for the Year Ended September 26, 2020**  
**Response dated March 10, 2021**  
**File No. 001-35672**

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,

Division of Corporation Finance  
Office of Manufacturing

cc: James Till, Controller