



DIVISION OF  
CORPORATION FINANCE

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

March 25, 2020

Stephen R. Scherger  
Chief Financial Officer  
GRAPHIC PACKAGING HOLDING CO  
1500 Riveredge Parkway, Suite 100  
Atlanta, GA 30328

**Re: GRAPHIC PACKAGING HOLDING CO**  
**Form 10-K for the Year Ended December 31, 2019**  
**Filed February 11, 2020**  
**File No. 001-33988**

Dear Mr. Scherger:

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