



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

June 1, 2017

Via E-Mail

Mr. Djalma Novaes, Jr.  
President  
Crown Holdings, Inc.  
1 Crown Way  
Philadelphia, PA 19154

**Re: Crown Holdings, Inc.  
Registration Statement on Form S-4  
Filed May 31, 2017  
File No. 333-218361**

Dear Mr. Novaes:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

You may contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Very truly yours,

/s/ Pamela A. Long

Pamela A. Long  
Assistant Director  
Office of Manufacturing and Construction

cc: Via E-Mail  
William G. Lawlor, Esq.  
Ian A. Hartman, Esq.

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Crown Holdings, Inc.  
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