

Room 4561

June 8, 2006

Mr. Michael J. Gasser
Chief Executive Officer
Greif, Inc.
425 Winter Road
Delaware, OH 43015

Re: Greif, Inc.
Form 10-K for Fiscal Year Ended October 31, 2005
Filed January 12, 2006
Form 10-Q for Fiscal Quarter Ended January 31, 2006
Filed March 10, 2006
File No. 001-00566

Dear Mr. Gasser:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kathleen Collins
Accounting Branch Chief