



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

MAIL STOP 3561

March 5, 2010

Mr. Michael J. Gasser, Chairman and CEO
Greif, Inc.
425 Winter Road
Delaware, Ohio 43015

Re: Greif, Inc.
Form 10-K for Fiscal Year Ended October 31, 2009
Filed on December 23, 2009
File No. 1-00566

Dear Mr. Gasser:

We have reviewed your response letter dated February 26, 2010 and have the following comment. We have asked you to provide us with additional information so we may better understand your disclosure. Please do so within the time frame set forth below. You should comply with the comment in all future filings, as applicable. Please confirm in writing that you will do so and also explain to us how you intend to comply, within the time frame set forth below. Please understand that after our review of your response, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comment. Feel free to call us at the telephone numbers listed at the end of this letter.

Exhibits

1. Please file exhibits 10(r) and (y) in their entirety, as previously requested. Although the agreements terminated in December 2008, they should have been

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filed in their entirety when the registrant initially filed the exhibits.

Please respond to this comment within 10 business days or tell us when you will provide us with a response. Please understand that we may have additional comments after reviewing your response to our comment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Any questions may be directed to Cathey Baker at (202) 551-3326 or to me, who supervised the review of your filing, at (202) 552-3790.

Sincerely,

John Reynolds
Assistant Director

cc: Greif, Inc.
FAX: (740) 549-6100