



DIVISION OF
CORPORATION FINANCE

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

June 30, 2017

Mail Stop 4631

Via E-mail

Lawrence A. Hilsheimer
Executive Vice President
Greif, Inc.
425 Winter Road
Delaware, Ohio 43015

Re: Greif, Inc.
Form 10-K for Fiscal Year Ended October 31, 2016
Filed December 21, 2016
Form 8-K Filed December 13, 2016
Form 10-Q for Fiscal Quarter Ended January 31, 2017
Filed March 3, 2017
Form 8-K Filed March 7, 2017
File No. 1-00566

Dear Mr. Hilsheimer:

We have completed our review of your filings. 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,

/s/ Terence O'Brien

Terence O'Brien
Branch Chief
Office of Manufacturing and
Construction