

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

November 28, 2023

Kevin Kwilinski Chief Executive Officer Berry Global Group, Inc. 101 Oakley Street Evansville, Indiana 47710

> Re: Berry Global Group, Inc. Registration Statement on Form S-4 Filed November 22, 2023 File No. 333-275714

Dear Kevin Kwilinski:

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.

Please contact Conlon Danberg at 202-551-4466 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Tyler F. Mark, Esq.