



DIVISION OF
CORPORATION FINANCE

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

October 24, 2024

Robert P. Mundy
Chief Financial Officer
Packaging Corporation of America
1 North Field Court
Lake Forest, Illinois 60045

Re: Packaging Corporation of America
Form 10-K for the Year Ended December 31, 2023
Filed February 29, 2024
File No. 001-15399

Dear Robert P. Mundy:

We have completed our review of your filing. 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,

Division of Corporation Finance
Office of Manufacturing