



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

March 31, 2009

via U.S. mail and facsimile

Ira G. Boots, CEO
Berry Plastics Corporation
101 Oakley Street
Evansville, Indiana 47710

**RE: Berry Plastics Corporation
Form 10-K for the Fiscal Year Ended September 27, 2008
Filed December 16, 2008
Form 10-Q for the Fiscal Quarter Ended December 27, 2008
File No. 33-75706-01**

Dear Mr. Boots:

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

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, me at (202) 551-3355, if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Terence O'Brien
Accounting Branch Chief