

BY EDGAR

Ms. Sherry Haywood
Office of Manufacturing and Construction
Division of Corporate Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-3628

**Re: Pactiv Evergreen Inc.
Registration Statement Filed on Form S-1
File No. 333-248250**

Ladies and Gentlemen:

In connection with the above-captioned Registration Statement, we wish to advise that between September 8, 2020 and the date hereof, the number of Preliminary Prospectuses dated September 8, 2020 which were furnished to 14 prospective underwriters and distributed to underwriters, institutional investors, individuals, dealers, brokers and others was approximately 1,000.

We have been informed by the participating underwriters that they will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

We hereby join in the request of the registrant that the effectiveness of the above-captioned Registration Statement, as amended, be accelerated to 4:00 p.m., Eastern time, on September 16, 2020 or as soon thereafter as practicable.

[Signature Pages Follow]

Very truly yours,

CREDIT SUISSE SECURITIES (USA) LLC
CITIGROUP GLOBAL MARKETS INC.

As Representatives of the several Underwriters

/s/ Peter Were

Name: Peter Were

Title: Managing Director

[Signature Page to Underwriters' Acceleration Request]

/s/ Ben DiFabio

Name: Ben DiFabio

Title: Managing Director

[Signature Page to Underwriters' Acceleration Request]