

**Pactiv Evergreen Inc.
1900 W. Field Court
Lake Forest, Illinois 60045**

VIA EDGAR TRANSMISSION

September 14, 2020

U.S. Securities and Exchange Commission
Office of Manufacturing and Construction
Division of Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549

Attention: Ms. Sherry Haywood

RE: Pactiv Evergreen Inc. Registration Statement on Form S-1, as amended (File No. 333-248250) Request for Acceleration of Effective Date

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant hereby requests that the effective date for the Registration Statement referred to above be accelerated so that it will be declared effective at 4:00 p.m. Eastern Daylight Time on September 16, 2020, or as soon thereafter as is practicable. By separate letter, the underwriters of the issuance of the securities being registered join in this request for acceleration.

Please contact Byron B. Rooney of Davis Polk & Wardwell LLP at (212) 450-4658 as soon as the Registration Statement has been declared effective or with any questions or comments with respect to this letter.

[Signature Page Follows]

Sincerely,

PACTIV EVERGREEN INC.

By: /s/ John McGrath

Name: John McGrath

Title: Principal Executive Officer and Director

CC: Byron B. Rooney, Davis Polk & Wardwell LLP