



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

DIVISION OF  
CORPORATION FINANCE  
Mail Stop 4631

July 20, 2017

Via E-mail

Ms. Carol P. Lowe  
Chief Financial Officer  
Sealed Air Corp/DE  
2415 Cascade Pointe Boulevard  
Charlotte, NC 28208

**Re: Sealed Air Corp/DE  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 15, 2017  
File No. 1-12139**

Dear Ms. Lowe:

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,

/s/ Melissa N. Rocha

Melissa N. Rocha  
Senior Assistant Chief Accountant  
Office of Manufacturing and  
Construction