



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

October 18, 2016

Via E-mail

Carol P. Lowe  
Chief Financial Officer  
Sealed Air Corporation  
8215 Forest Point Boulevard  
Charlotte, North Carolina 28273

**Re: Sealed Air Corporation  
Form 8-K Filed July 28, 2016  
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