

November 25, 2022

Adam Dickstein
Senior VP, General Counsel & Corporate Secretary
CROWN HOLDINGS INC
770 Township Line Road
Yardley, PA 19067

Re: CROWN HOLDINGS INC
Registration

Statement on Form S-4

Filed November 14,

2022

File No. 333-268350

Dear Adam Dickstein:

This is to advise you that we have not reviewed and will not
review your registration
statement.

Please refer to Rules 460 and 461 regarding requests for
acceleration. 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.

Please contact Eranga

Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing