

Mail Stop 3561

March 24, 2010

Mr. Michael J. Gasser, Chairman and CEO
Greif, Inc.
425 Winter Road
Delaware, Ohio 43015

**Re: Greif, Inc.
Form 10-K for Fiscal Year Ended October 31, 2009
Filed on December 23, 2009
File No. 1-00566**

Dear Mr. Gasser:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

cc: Gary R. Martz
Senior Vice President and General Counsel
FAX: (740) 549-6101