



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

April 18, 2017

The Honorable Tammy Baldwin
United States Senate
507 Hart Senate Office Building
Washington, DC 20510

Dear Senator Baldwin:

Thank you for your February 15, 2017 letter inquiring about the status of an investigation concerning alleged securities laws violations by Greif, Inc. and its subsidiaries. We appreciate you bringing this matter to our attention.

As a matter of policy, the SEC conducts its investigations on a confidential basis and generally does not acknowledge the existence or non-existence of any investigation unless or until charges are filed. We do so in order to protect the integrity of our investigations, protect the privacy of witnesses, and avoid damaging the reputation of persons who may not be charged. Accordingly, I cannot comment specifically on the matters raised in your letter, but I assure you that the Division of Enforcement staff will consider carefully the information included in your correspondence in connection with our statutory and regulatory responsibilities.

Please do not hesitate to contact me at (202) 551-2100, or have a member of your staff contact Keith Cassidy, Director of the Office of Legislative and Intergovernmental Affairs, at (202) 551-2010, if you have any additional questions or concerns.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Piwowar", is written over a horizontal line.

Michael S. Piwowar
Acting Chairman