



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2024

Robert P. Mundy  
Chief Financial Officer  
Packaging Corporation of America  
1 North Field Court  
Lake Forest, Illinois 60045

**Re: Packaging Corporation of America  
Form 10-K for the Year Ended December 31, 2023  
Filed February 29, 2024  
File No. 001-15399**

Dear Robert P. Mundy:

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,

Division of Corporation Finance  
Office of Manufacturing