Mr. Michael J. Gasser Chief Executive Officer Greif, Inc. 425 Winter Road Delaware, OH 43015

Re: Greif, Inc.

Form 10-K for Fiscal Year Ended October 31, 2005

Filed January 12, 2006

Form 10-Q for Fiscal Quarter Ended January 31, 2006

Filed March 10, 2006 File No. 001-00566

Dear Mr. Gasser:

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

Sincerely,

Kathleen Collins Accounting Branch Chief