

June 28, 2010

*VIA FACSIMILE AND EDGAR*

United States Securities and Exchange Commission  
Washington, D.C. 20549  
Attention: Erin Wilson  
Mail Stop 3561

Re: Graphic Packaging Holding Company  
Graphic Packaging International, Inc.  
Graphic Packaging Corporation  
Bluegrass Container Canada Holdings, LLC  
Bluegrass Flexible Packaging Company, LLC  
Bluegrass Labels Company, LLC  
Bluegrass Multiwall Bag Company, LLC  
Field Container Queretaro (USA), L.L.C.  
Graphic Packaging Flexible Holdings, LLC  
Handschy Holdings, LLC  
Handschy Industries, LLC  
Riverdale Industries, LLC  
Amendment No. 1 to Registration Statement on Form S-3  
Filed on May 25, 2010  
File No. 333-166324

Dear Ms. Wilson:

On May 25, 2010, Graphic Packaging Holding Company (the "Company"), Graphic Packaging International, Inc. and the additional registrants listed on Exhibit A (collectively with the Company, the "Registrants") filed via EDGAR Amendment No. 1 to the above-referenced Registration Statement on Form S-3 ("Amendment No. 1 to the Registration Statement").

The Registrants acknowledge that (i) should the Securities and Exchange Commission (the "Commission") or the staff of the Commission, acting pursuant to delegated authority, declare the filing effective, such declaration does not foreclose the Commission from taking any action with respect to the filing; (ii) the action of the Commission or the staff of the Commission, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrants from their full

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responsibility for the adequacy and accuracy of the disclosure in the filing; and (iii) the Registrants may not assert the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

GRAPHIC PACKAGING HOLDING COMPANY  
GRAPHIC PACKAGING INTERNATIONAL, INC.  
GRAPHIC PACKAGING CORPORATION  
BLUEGRASS CONTAINER CANADA HOLDINGS, LLC  
BLUEGRASS FLEXIBLE PACKAGING COMPANY, LLC  
BLUEGRASS LABELS COMPANY, LLC  
BLUEGRASS MULTIWALL BAG COMPANY, LLC  
FIELD CONTAINER QUERETARO (USA), L.L.C.  
GRAPHIC PACKAGING FLEXIBLE HOLDINGS, LLC  
HANDSCHY HOLDINGS, LLC  
HANDSCHY INDUSTRIES, LLC  
RIVERDALE INDUSTRIES, LLC

By: /s/ Laura Lynn Smith

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Laura Lynn Smith

Assistant Secretary

cc: Justin R. Howard

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**EXHIBIT A**

Graphic Packaging Corporation  
Bluegrass Container Canada Holdings, LLC  
Bluegrass Flexible Packaging Company, LLC  
Bluegrass Labels Company, LLC  
Bluegrass Multiwall Bag Company, LLC  
Field Container Queretaro (USA), L.L.C.  
Graphic Packaging Flexible Holdings, LLC  
Handschy Holdings, LLC  
Handschy Industries, LLC  
Riverdale Industries, LLC