

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").

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the Registrants hereby request that the Securities and Exchange Commission (the "Commission") accelerate the effective date of the above-referenced Registration Statement and declare the Registration Statement effective as of 10:00 a.m., Washington, D.C. time, on July 1, 2010 or as soon thereafter as practicable.

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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  
Laura Lynn Smith  
Assistant Secretary

cc: Justin R. Howard

**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