



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

May 4, 2010

via U.S. mail and facsimile

Gene C. Wulf
Senior Vice President and Chief Financial Officer
Bemis Company, Inc.
One Neenah Center, 4th Floor
P.O. Box 669
Neenah, WI 54957-0669

RE: Bemis Company, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 1, 2010
File No.: 1-5277

Dear Mr. Wulf:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services