

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

VIA FACSIMILE AND U.S. MAIL

August 11, 2006

W. Peter Day Chief Financial Officer Amcor Limited 679 Victoria Street Abbotsford, Victoria 3067 Australia

> RE: Form 20-F for Fiscal Year Ended June 30, 2005 File No. 0-18893

Dear Mr. Day:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733 or in his absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker Accounting Branch Chief