



DIVISION OF
CORPORATION FINANCE

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

October 4, 2006

Via US Mail and Facsimile

Mr. Geoffrey J. Hibner
Chief Financial Officer
Banta Corporation
225 Main Street
Menasha, Wisconsin 54952

Re: Banta Corporation
Form 10-K for the year ended December 31, 2005
Commission File Number: 001-14637

Dear Mr. Hibner:

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

Sincerely,

David R. Humphrey
Branch Chief