



10 Longs Peak Drive
Broomfield, Colorado

October 16, 2017

Mr. Brent J. Fields
Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

RE: Public Company Accounting Oversight Board: Notice of Filing of Proposed Rules on the Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion, and Departures from Unqualified Opinions and Other Reporting Circumstances, and Related Amendments to Auditing Standards (Release No. 34-81187; File number PCAOB-2017-01)

Dear Mr. Fields:

Ball Corporation is a U.S.-based Fortune 500, multi-national manufacturer of metal packaging products and of aerospace and other technologies and services with sales in 2016 of \$9.1 billion and total assets of approximately \$16.2 billion, and is publicly traded on the New York Stock Exchange. We urge the Securities and Exchange Commission to reject the proposed auditing standard described above in its current form and remand the proposal back to the Public Company Accounting Oversight Board for further deliberations. Specifically, we believe the critical audit matters component of the proposed standard in its current form sets problematic standards related to the public reporting of such critical audit matters and would likely have a negative impact on the open dialogue that exists between auditors and audit committees.

We appreciate your consideration of our comments; please contact us if you have any further questions.

Sincerely,

A blue ink signature of Shawn M. Barker, consisting of a stylized "S" followed by a cursive "M. Barker".

Shawn M. Barker
Vice President and Controller

A black ink signature of Scott Morrison, appearing as a cursive "S" followed by "Morrison".

Scott Morrison
Senior Vice President and
Chief Financial Officer

A blue ink signature of Bob Alspaugh, appearing as a cursive "B" followed by "Alspaugh".

Bob Alspaugh
Audit Committee Chairman