



Ball Corporation

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January 2, 2018

VIA EMAIL

Secretary

File Reference No. S7-08-17
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Dear Secretary:

Thank you for the opportunity to respond to the Concept Release: *FAST Act Modernization and Simplification of Regulation S-K* (the "proposed guidance") Ball Corporation ("Ball," "the company," "we" or "our") 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 agree to the items proposed in this concept release except for two proposals: First is the proposal to amend Item 601(b)(4) to require registrants to provide the information required by item 202(a)-(d) and (f) as an exhibit to Form 10-K. Since the description of the registrant's registered capital stock, debt securities, warrants, rights, American Depositary Receipts, and other securities are already provided in their registration statements and are readily available, users are able to gather this information from such registration statements, therefore, the requirement of placing this information in the 10-K exhibit may be duplicative and unnecessary. Second is the proposal to amend Item 601(b)(21)(i) that would require registrants to include in Exhibit 21 the legal entity identifier ("LEI"). We believe the incremental cost to obtain an LEI for each entity does not justify the benefits from disclosing such unique identifiers in the exhibit, therefore, we do not support this proposal.

We appreciate your consideration of our comments, please contact us if you have any further questions regarding our comments on the Proposed Guidance.

Sincerely,

A handwritten signature in cursive script that reads "Nate Carey".

Nate C. Carey
Vice President and Controller