



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

January 22, 2009

Mr. Raymond J. Seabrook  
Ball Corporation  
10 Longs Peak Drive  
P.O. Box 5000  
Broomfield, CO 80021-2510

**RE: Ball Corporation**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Filed February 25, 2008**  
**File #1-7349**

Dear Mr. Seabrook:

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

If you have any questions regarding these comments, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747, or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Hartz  
Senior Assistant Chief Accountant