



DIVISION OF
CORPORATION FINANCE

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

April 27, 2017

Mail Stop 4631

Via E-mail

Scott C. Morrison
Senior Vice President
Ball Corporation
10 Longs Peak Drive
P.O. Box 5000
Broomfield, Colorado 80021

**Re: Ball Corporation
Form 10-K for Fiscal Year Ended December 31, 2016
Filed March 2, 2017
File No. 1-07349**

Dear Mr. Morrison:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien
Branch Chief
Office of Manufacturing and
Construction