

Room 4561

December 20, 2006

Gene C. Wulf
Senior Vice President and Chief Financial Officer
Bemis Company, Inc.
One Neenah Center
4th Floor, P.O. Box 669
Neenah, Wisconsin 54956-0669

Re: Bemis Company, Inc.
Form 10-K for the fiscal year ended December 31, 2005
Filed March 15, 2006
Form 10-Q for the quarterly period ended March 31, 2006
Filed on May 10, 2006
Form 10-Q for the quarterly period ended June 30, 2006
Filed on August 9, 2006
Form 10-Q for the quarterly period ended September 30, 2006
Filed on November 8, 2006
Forms 8-K
Filed on October 25, 2006, July 27, 2006, April 27, 2006, January 27, 2006 and
January 25, 2006
File No. 001-05277

Dear Mr. Wulf:

We have completed our review of your Form 10-K and related filings, and do not, at this time, have any further comments.

Sincerely,

Stephen Krikorian
Accounting Branch Chief