

Mail Stop 3561

April 29, 2008

By U.S. Mail and facsimile to 920-527-5130

Mr. James J. Seifert
Vice President and General Counsel
Bemis Company, Inc.
One Neenah Center, 4th Floor
P.O. Box 669
Neenah, Wisconsin 54957-0669

**Re: Bemis Company, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 29, 2008
File No. 001-05279**

Dear Mr. Seifert:

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

Sincerely,

John Reynolds
Assistant Director