

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

Mail Stop 3561

May 4, 2010

via U.S. mail and facsimile

Gene C. Wulf Senior Vice President and Chief Financial Officer Bemis Company, Inc. One Neenah Center, 4th Floor P.O. Box 669 Neenah, WI 54957-0669

RE: Bemis Company, Inc. Form 10-K for Fiscal Year Ended December 31, 2009 Filed March 1, 2010 File No.: 1-5277

Dear Mr. Wulf:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Tia Jenkins Senior Assistant Chief Accountant Office of Beverages, Apparel and Health Care Services