

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

May 4, 2011

Via E-mail

Mr. Scott B. Ullem, 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, 2010

Filed March 1, 2011 File No. 001-05277

Dear Mr. Ullem:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Pamela Howell for

John Reynolds Assistant Director