



10 Longs Peak Drive
Broomfield, Colorado

May 29, 2015

VIA EMAIL

Technical Director
File Reference No. 2014-250
Financial Accounting Standards Board of
The Financial Accounting Foundation
401 Merritt 7
P.O. Box 5116
Norwalk, Connecticut 06856-5116

Dear Technical Director:

Thank you for the opportunity to respond to the Exposure Draft: *Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date* (the "Proposed Guidance"). Ball Corporation ("Ball," "the company," "we" or "our") is a U.S.-based Fortune 500, multi-national manufacturer of metal packaging products and of aerospace and other technologies products and services with sales in 2014 of \$8.6 billion and total assets of \$7.6 billion, and is publicly traded on the New York Stock Exchange.

We support the Financial Accounting Standards Board's (the "Board") proposal to defer the effective date of the *Revenue from Contracts with Customers* standard the Board issued on May 28, 2014. We also support the convergence of the Board's revenue recognition standards with International Financial Reporting Standards. We agree with others who have stated that the deferral of the effective date would allow the Board to finalize the improvements to the new revenue standard that are currently under consideration, and allow companies additional time to implement the standard with regard to modification and/or implementation of necessary information technology solutions as well as completing the design and implementation of appropriate internal controls. We also believe that a deferral could only enhance the quality of financial information provided to users of financial statements.

As for a one-year deferral vs. a two-year or longer deferral, we would accept the shorter period; however, we understand the difficulties that implementation of the new standard will pose to companies with highly complex commercial contracts. Therefore, we would not be opposed to a deferral period greater than one year.

We appreciate your consideration of our comments. Please contact us if you have any questions regarding our comments on the Proposed Guidance.

Sincerely,

A handwritten signature in black ink, appearing to read "Shawn M. Barker".

Shawn M. Barker
Vice President and Controller