



10 Longs Peak Drive
Broomfield, Colorado

July 6, 2015

VIA EMAIL

Technical Director
File Reference No. 2015-260
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: *Business Combinations (Topic 805): Simplifying the Accounting for Measurement-Period Adjustments* (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's") proposal to allow the recognition of adjustments to provisional amounts identified during the measurement period of a business combination in the reporting period in which the adjustment amount is determined, and to eliminate the requirement to retrospectively make these adjustments. We agree that in many instances, revisions to provisional amounts do not have a significant impact on financial statements and retrospective application does not significantly improve comparative period financial information. Under the proposed guidance, preparers are required to disclose the amount of the adjustment reflected in the current period income statement by individual line item that would have previously been recognized in prior periods, which we believe maintains the comparability of financial statements and provides users the same level of financial information as provided under the current guidance.

In addition, we agree that the proposed guidance should be applied prospectively to adjustments made to provisional amounts that are identified after the effective date and that are within the measurement period. We believe the effort required to adopt the proposed guidance would not be significant, hence, an effective date immediately upon issuance of the proposed guidance would be appropriate. However, we encourage the Board to actively work with the International Accounting Standards Board to maintain alignment between United States Generally Accepted Accounting Principles and International Financial Reporting Standards as the guidance would result in differences between the two.

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