



**Ball Corporation**

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Reply to: P.O. Box 5000, Broomfield, CO 80038-5000

November 30, 2015

VIA EMAIL

Technical Director  
File Reference No. 2015-300  
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: *Chapter 3: Qualitative Characteristics of Useful Financial Information* (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 and services with sales in 2014 of \$8.6 billion and total assets of approximately \$7.6 billion, and is publicly traded on the New York Stock Exchange.

We support the Financial Accounting Standards Board's ("FASB" or the "Board") objective in its simplification initiative to reduce the cost and complexity of financial reporting while improving or maintaining the usefulness of the information provided to financial statement users. Following are our responses to the questions posed in the exposure draft.

**Question: Do the proposed amendments improve Concepts Statement 8? Why or why not?**

Yes, it will better align the definition and concept of materiality to the proposed changes discussed in Exposure draft 2015-310, Notes to Financial Statements (Topic 235). We also would like to see alignment of the definition of materiality with IASB's definition to facilitate the convergence of IFRS and FASB.

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

Sincerely,

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

Shawn M. Barker  
Vice President and Controller