

## IRC § 6045B Reporting

Effective January 1, 2011 issuers of corporate stock must begin reporting corporate actions that affect stock basis, including but not limited to mergers; stock splits, stock dividends, recapitalizations and distributions in excess of cumulative earnings and profits. The following information is intended to meet the requirements of public disclosure pursuant to Treasury Regulation § 1.6045B-1(a)(3) and (b)(4) for Ball Corporation.

On January 26, 2011, Ball Corporation announced that its Board of Directors declared a two-for-one split of Ball Corporation's common stock, no par value, in the form of a 100% common stock dividend. Stockholders of record as of the close of business on February 4, 2011 received one additional share of common stock for each share then owned. The distribution date for the new shares was February 16, 2011.

- **Reporting Issuer:** Ball Corporation  
EIN: 35-0160610
- **Security Identifiers:** CUSIP: 058498106  
Symbol: BLL  
Exchange: NYSE  
Security: Company Common Shares (shares)
- **Contacts at Issuer:** Non-registered ("street name") shareholders should contact their brokerage firm directly for inquires pertaining to their account.

Registered shareholders should contact:

Ann Scott  
Ball Corporation  
Director, Investor Relations and Analysis  
10 Longs Peak Drive  
Broomfield, CO 80021-2510  
Phone: (303) 460-3537  
E-mail: [ascott@ball.com](mailto:ascott@ball.com)

**Action:** Ball Corporation completed a two-for-one share split of its common stock:

**Record Date:** February 15, 2011

**Distribution Date** (the date when stockholders received their stock dividend): February 16, 2011

**Ex-Distribution Date** (the date on which Ball Corporation shares started trading on NYSE at the new split-adjusted price): February 16, 2011

**Tax Matters:**

Ball Corporation understands that according to Sections 305(a) and 307(a) of the Internal Revenue Code of 1986, as amended, for U.S. federal income tax purposes, as a general rule (1) the receipt of the stock split shares will not constitute gross income to you, (2) the adjusted tax basis in the original shares owned by you on the Record Date will be allocated proportionately among the stock split shares and those original shares held at the time of the split, and (3) the holding period for determining capital gain or loss with respect to the stock split shares will include the period during which those original shares were held. If you acquired your original shares on different dates or at different prices (i.e., in different “blocks”), the tax basis adjustment and holding period determinations generally are made on a block-by-block basis.

If you sell shares, this stock dividend must be considered in figuring the tax basis in the shares to determine your gain or loss for federal income tax purposes. For example, if prior to this stock split you owned 100 shares with a basis of \$60 per share, one-half of the basis in each of those shares would be allocated to the corresponding new shares, resulting in a basis of \$30 per share for each of the 200 shares owned after the stock split. The shareholder’s investment in Ball Corporation will remain the same until the stock price moves up or down.

**IRS Circular 230 Disclosure:**

To ensure compliance with requirements imposed by the IRS, we inform you that the above information does not constitute tax advice. Any information contained in this communication was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under federal, state or local tax law or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein. It does not purport to be complete or to describe the consequences that may apply to particular categories of stockholders. Shareholders are urged to consult their own legal, financial or tax advisor with respect to their individual tax consequences relating to this stock split.