



101 OAKLEY STREET · P.O. BOX 959
EVANSVILLE, INDIANA 47706-0959
TEL. (812) 424-2904 · FAX (812) 424-0128

November 14, 2005

Mr. Jonathon G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549-0609

Subject: File Number 4-497

Dear Mr. Katz:

Berry Plastics Corporation would like to thank the Securities and Exchange Commission (SEC) for providing the opportunity to comment on the Sarbanes-Oxley Act (Act). We have taken the opportunity to review several of the submissions and are encouraged that most responses are consistent with our feelings on this topic. As a result, we will keep our thoughts summarized and brief.

While we feel there are positive elements to the Act, Section 404 has been taken to an unreasonable extreme with the cost to shareholders well beyond what was originally intended when the Act was drafted. We believe the most significant influence to help ensure accurate financial reporting is the prosecution of false reporting. It is our opinion that Section 404 would not have prevented any of the misrepresentations that the Act was designed to prevent. The procedures being required, such as testing a sample of 50 revenue or expense transactions, would not have prevented any of the financial reporting inaccuracies. Other sections of the Act and specifically the implementation of civil and criminal punishment for those who are involved in wrongdoings have had and will continue to have the most significant influence on accurate financial reporting.

Section 404 of the Act and the formation of the PCAOB has resulted in significant billing leverage being passed to the public accounting profession. Unfortunately, this leverage is being passed on to public reporting entities as significant increased expense, inefficient use of management resources, and lower quality service from the external auditor. This increased cost puts public reporting entities at a competitive disadvantage with non-public reporting entities.

This Act was intended to restore public confidence in financial reporting and provide additional comfort to investors. It is our firm belief that the intention of the Act is not being efficiently served by Section 404 of the Act. The additional cost of Section 404 compliance far outweighs the benefits we have seen from this Act. In our experience, investors would prefer that the companies in which they invest in spend money not on Section 404 compliance but on projects and initiatives that improve earnings and drive growth.

November 14, 2005

As a debt only filer with the SEC, we appreciate the recent postponement of the effective date for Section 404 implementation for our business and feel very strongly that the SEC should eliminate this onerous and costly requirement for non-accelerated filers. We are confident that our bond investors, who were the intended benefactors of the Act, support our position.

While we fully support the intent of the Act, we feel as though the SEC should review the subsequent implementation of the Act and the actions of the PCAOB and the public accounting firms. As the result of the Act, there has been a material increase in cost to businesses and significant profitability increases to the public accounting profession. This problem becomes even more obvious as you read the comments submitted by the public accounting firms fully supporting the Act and its implementation, but nearly all public reporting entities are requesting changes in the Act. It strikes us as unfair that large public accounting firms are benefiting the most when they were a significant contributor to the problems which brought about the Act. Public accountants have now become the highest cost service provider of any kind engaged by our company.

The bottom line is that the objectives of the Act can be met without crippling businesses with increased time and expense. This cost is even more exaggerated on smaller entities that do not have the resources to invest and the cost is a much more meaningful percentage of operating cash flows. We encourage the SEC to examine the effect the Act, and especially Section 404, is having on public reporting entities and eliminate the measures which serve only to increase cost and do little to boost investor confidence in financial reporting. We specifically request that the SEC completely eliminate the requirement that non-accelerated filers become compliant with Section 404 due to the fact that the cost of compliance greatly outweighs the benefits derived from compliance.

Sincerely,



James M. Kratochvil
Chief Financial Officer
Berry Plastics Corporation