

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

## **VIA FACSIMILE AND U.S. MAIL**

April 3, 2007

Edward C. White Senior Vice President and Chief Financial Officer Owens-Illinois, Inc. One Michael Owens Way Perrysburg, Ohio 43551

> RE: Form 10-K for Fiscal Year Ended December 31, 2006 File No. 1-9576

Dear Mr. White:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733 or in his absence, to the undersigned at (202) 551-3769

Sincerely,

Rufus Decker Accounting Branch Chief