

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

VIA FACSIMILE AND U.S. MAIL

November 21, 2006

Edward C. White Senior Vice President and Chief Financial Officer Owens-Illinois, Inc. One SeaGate Toledo, Ohio 43666

RE: Owens-Illinois, Inc.

Form 10-K for Fiscal Year Ended December 31, 2005 Forms 10-Q for Fiscal Quarters Ended March 31, June 30 and September 30, 2006 File No. 1-9576

Owens-Illinois Group, Inc. Form 10-K for Fiscal Year Ended December 31, 2005 Forms 10-Q for Fiscal Quarters Ended March 31, June 30 and September 30, 2006 File No. 33-13061

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 Scott Watkinson, Staff Accountant, at (202) 551-3741

Sincerely,

Rufus Decker Accounting Branch Chief