



DIVISION OF  
CORPORATION FINANCE

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

September 24, 2010

Mr. Edward C. White  
Chief Financial Officer  
Owens-Illinois, Inc.  
One Michael Owens Way  
Perrysburg, Ohio 43551

**RE: Owens-Illinois, Inc**  
**Form 10-K for the Year Ended December 31, 2009**  
**Forms 10-Q for the Periods Ended March 31, 2010 and June 30, 2010**  
**File No. 1-9576**

**Owens-Illinois Group, Inc**  
**Form 10-K for the Year Ended December 31, 2009**  
**Forms 10-Q for the Periods Ended March 31, 2010 and June 30, 2010**  
**File No. 033-13061-01**

Dear Mr. White:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker  
Accounting Branch Chief