



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

June 21, 2018

Via E-mail

Ms. Jan A. Bertsch
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, 2017
Filed February 14, 2018
File No. 1-9576
Owens-Illinois Group Inc.
Form 10-K for the Year Ended December 31, 2017
Filed February 14, 2018
File No. 33-13061-01**

Dear Ms. Bertsch:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Cash

John Cash
Accounting Branch Chief
Office of Manufacturing and
Construction