



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

September 14, 2007

Mr. J. Bruce Lancaster  
Chief Financial Officer  
O.I. Corporation  
151 Graham Road, Box 9010  
College Station, TX 77842-9010

**RE: O.I. Corporation**  
**Form 10-K for the year ended December 31, 2006**  
**File No. 0-06511**

Dear Mr. Lancaster:

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

Sincerely,

Kevin L. Vaughn  
Branch Chief