



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