



DIVISION OF  
CORPORATION FINANCE

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

August 30, 2010

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

**Re: O.I. Corporation**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**File No. 000-06511**

Dear Mr. Lancaster:

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

Sincerely,

Martin James  
Senior Assistant Chief Accountant