



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

October 1, 2009

Mr. Gregory T. Geswein  
Chief Financial Officer, Libbey, Inc.  
300 Madison Ave.  
Toledo, OH 43604

**Re:           Libbey, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**Definitive Proxy Statement, April 8, 2009**  
**Form 10-Q for the quarter ended March 31, 2009**  
**File No. 1-12084**

Dear Mr. Geswein:

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

If you have any questions regarding our review of these filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Era Anagnosti, Attorney, at (202) 551-3369, Andrew Schoeffler, Attorney, at (202) 551-3748 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief