

Mail Stop 3720

June 26, 2007

Mr. William T. Hanelly  
Chief Financial Officer  
C-COR Incorporated  
60 Decibel Road  
State College, PA 16801

**Re: C-COR Incorporated  
Form 10-K for Fiscal Year Ended June 30, 2006  
Filed September 13, 2006  
File No. 0-10726**

Dear Mr. Hanelly:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel  
Assistant Director