



DIVISION OF
CORPORATION FINANCE

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

November 13, 2013

VIA E-Mail

Mr. R. Kirk Morgan
Chief Financial Officer
ICG Group, Inc.
555 E. Lancaster Avenue, Suite 640
Radnor, Pennsylvania 19087

Re: ICG Group, Inc.
Form 10-K for the year ended December 31, 2012
Filed on March 18, 2013
File No. 001-16249

Dear Mr. R. Kirk Morgan:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin Woody

Kevin Woody
Branch Chief