



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

September 25, 2009

Mr. Steven J. Janusek  
Chief Financial Officer  
Reddy Ice Holdings, Inc.  
8750 North Central Expressway, Suite 1800  
Dallas, TX 75231

**Re: Reddy Ice Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 11, 2009**  
**Schedule 14A**  
**Filed April 16, 2009**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2009**  
**Filed May 1, 2009**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2009**  
**Filed September 30, 2009**  
**File No. 1-32596**

Dear Mr. Janusek:

We have reviewed the above filings and have the following comments. Please provide a written response to our comments. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the Fiscal Year Ended December 31, 2008

Certifications, exhibits 31.1 and 31.2

1. Please ensure that your certifications match the exact form set forth in Item 601(b)(31) of Regulation S-K. For example, we note that you removed the “s” from the word “functions” in paragraph 5; replaced the phrase, “internal control over financial reporting” with “internal controls” in paragraph 5(a); and replaced the word “control” with “controls” in paragraph 5(b).

Schedule 14A filed April 16, 2009

General

2. Regarding the comments that follow for the Schedule 14A filed April 16, 2009, please confirm in writing that you will comply with comments in all future filings, and provide us with an example of the disclosure you intend to use in each case. After our review of your responses, we may raise additional comments.

Executive Compensation Discussion and Analysis, page 27

3. We note the compensation committee’s use of “[a]dditional compensation data from the consultant’s own surveys and other published surveys;” “survey data [which included] non-durable goods manufacturing companies and general industry information that covered a wide range of companies across all industries and revenue sizes;” “companies of comparable size from industry sectors comparable to that to the Company as the midpoint for each grade level;” and “comparable company sample” which appear to be used, but were outside your disclosed peer group. Please revise to include disclosure of the other companies used by the compensation committee in making its determinations and the survey data provided by your compensation consultants, or revise to clearly disclose that the compensation committee did not use data outside information from your disclosed peer group.

Role of Executive Officers in Compensation Decisions, page 29

4. We note that your compensation committee approves recommendations based on annual reviews by the Chief Executive Officer of “all executive officers.” Please clarify the compensation committee’s role and authority with respect to final compensation determinations for the CEO and to what extent the CEO is permitted to make, and has in the past made, recommendations regarding his own salary. See Item 407(e)(3) of Regulation S-K.

Annual Compensation Policies, page 29

5. Please disclose the targets the compensation committee used in its determination of the annual incentive awards and total annual compensation for the named executive officers, including target levels of “Adjusted EBITDA [and] annual incentive targets for each plant location and the consolidated Company,” for 2008 and “revenues and Adjusted EBITDA annual incentive targets” for 2009. Further, if there are threshold, target and reach targets and specific percentage increases or decreases that correlate used for any element of compensation, please disclose.

If you believe disclosing the targets would result in competitive harm such that the targets could be excluded properly under Instruction 4 to Item 402(b) of Regulation S-K, please provide on a supplemental basis a detailed explanation supporting your conclusion. If disclosure of quantitative or qualitative performance-related factors would cause competitive harm, you are required to discuss how difficult it will be for you to achieve the target levels or other factors. See Instruction 4 to Item 402(b) of Regulation S-K.

Form 10-Q for the Fiscal Quarter Ended March 31, 2009; Form 10-Q for the Fiscal Quarter Ended June 30, 2009

Controls and Procedures

6. We note your statements that “[i]t should be noted, however, that the design of any system of controls is limited in its ability to detect errors, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions, regardless of how remote.” Please revise to state clearly, if true, that your principal executive officer and principal financial officer concluded that your disclosure controls and procedures are effective at a reasonable assurance level. In the alternative, remove the reference to the level of assurance of your disclosure controls and procedures. Please refer to Section II.F.4 of Management’s Reports on Internal Control Over Financial Reporting and Certification of Disclosure in Exchange Act Periodic Reports, SEC Release No. 33-8238, available on our website at <http://www.sec.gov/rules/final/33-8238.htm>.

Closing Comments

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

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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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact Douglas Brown at (202) 551-3265, or Michael Karney at (202) 551-3847 with any questions.

Sincerely,

H. Roger Schwall  
Assistant Director