



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

October 18, 2007

**Via U.S. Mail and Fax (304) 760-2699**

Mr. Bradley W. Harris  
Chief Financial Officer  
International Coal Group, Inc.  
300 Corporate Centre Drive  
Scott Depot, West VA 25560

**Re: International Coal Group, Inc.  
Form 10-K/A for the Fiscal Year Ended December 31, 2006  
Filed July 23, 2007  
File No. 1-32679**

Dear Mr. Harris:

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

Sincerely,

/s/ Brad Skinner

Brad Skinner  
Senior Assistant Chief Accountant