



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 6, 2009

Mr. Bradley W. Harris  
Senior Vice President and Chief Financial Officer  
International Coal Group, Inc.  
300 Corporate Centre Drive  
Scott Depot, WV 25560

**Re: International Coal Group, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed February 29, 2008**  
**Response Letter Dated November 25, 2008**  
**File No. 001-32679**

Dear Mr. Harris:

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

Sincerely,

H. Roger Schwall  
Assistant Director