



DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

September 8, 2006

J. Timothy Bryan  
Chief Executive Officer  
ICO Global Communications (Holdings) Limited  
Plaza America Tower I  
11700 Plaza America Drive, Suite 1010  
Reston, VA 20190

**RE: ICO Global Communications (Holdings) Limited  
Form 10  
Filed May 15, 2006  
File No. 0-52006**

Dear Mr. Bryan:

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

Sincerely,

/s/ Michele M. Anderson  
Michele M. Anderson  
Legal Branch Chief

cc: Garth B. Jensen  
Holme Roberts & Owen LLP  
Via Facsimile: (303) 866-0200