



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 21, 2009

Mr. John L. Flynn  
Executive Vice President, General Counsel and Corporate Secretary  
ICO Global Communications (Holdings) Limited  
11700 Plaza America Drive, Suite 1010  
Reston, Virginia 20190

**Re: ICO Global Communications (Holdings) Limited**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 10, 2009**  
**File No. 001-33008**

Dear Mr. Flynn:

We have completed our review of your preliminary proxy statement and have no further comments at this time.

Sincerely,

Celeste Murphy  
Legal Branch Chief