



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 28, 2007

Mr. Martin Keating  
Chief Executive Officer  
3DIcon Corporation  
7507 S. Sandusky  
Tulsa, Oklahoma 74136

**Re: 3DIcon Corporation**  
**Registration Statement on Form SB-2**  
**Filed June 14, 2007**  
**File No. 333-143761**

Dear Mr. Keating:

We have reviewed your filing and have the following comments. Please amend the registration statements in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. 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 or may not 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 on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note your response to Comment 1. Please revise page 2 of the registration statement to disclose the fixed price nature of the conversion feature under the

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Securities Purchase Agreement, as revised.

Executive Compensation, page 25

2. Confirm in your response letter that no disclosure is required by Item 402(f) of Regulation S-B (director compensation).

\* \* \* \* \*

Please amend your registration statements in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a response letter with your amendment that keys your responses to our comments and provides any requested information. Please submit the response letter on EDGAR as correspondence. Detailed response letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendments and responses to our comments.

Please contact Paul Fischer, Staff Attorney, at (202) 551-3415, or me, at (202) 551-3810, with any other questions.

Sincerely,

Larry Spigel  
Assistant Director

cc: Via Facsimile: (212) 930-9725  
Sean F. Reid, Esq.