



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

May 10, 2007

Mr. Jon C. Biro
ICO, Inc.
1811 Bering Drive, Suite 200
Houston, Texas 77057

RE: ICO, Inc.
Form 10-K for the fiscal year ended September 30, 2006
Filed December 14, 2006
File # 1-8327

Dear Mr. Biro:

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

If you have any questions regarding these comments, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747, Jennifer Thompson, Senior Accountant, at (202) 551-3737 or, in their absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash
Accounting Branch Chief