



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

June 10, 2009

By U.S. Mail and Facsimile

Mr. Bradley T. Leuschner
Chief Financial Officer
ICO, Inc.
1811 Bering Drive, Suite 200
Houston, TX 77057

Re: ICO, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2008
Form 10-Q for the Fiscal Quarter Ended December 31, 2008
Definitive Proxy Statement on Schedule 14A filed January 23, 2009
Form 10-Q for the Fiscal Quarter Ended March 31, 2009
File No. 001-08327

Dear Mr. Leuschner:

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 further questions regarding our review of your filings, please direct them to Dale Welcome, Staff Accountant, at (202) 551-3865 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash
Accounting Branch Chief