



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