



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

May 9, 2006

Mr. Patrick W. Murphy
Vice President and Chief Financial Officer
Alico, Inc.
P.O. Box 338
La Belle, FL 33975

Re: Alico, Inc.
Form 10-K for the Fiscal Year Ended August 31, 2005
Filed November 23, 2005
Form 10-Q for the Quarterly Period Ended November 30, 2005
Filed January 17, 2006
File No. 000-00261

Dear Mr. Murphy:

We have completed our review of your 2005 Form 10-K, and subsequent Form 10-Q, and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief