



DIVISION OF  
CORPORATION FINANCE

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

**Mail Stop 3561**

April 8, 2008

Mr. Patrick W. Murphy  
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, 2007**  
**File No. 0-261**

Dear Mr. Murphy:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief  
Accountant  
Office of Beverages,  
Apparel, and Health Care  
Services