

Mail Stop 6010

June 20, 2006

Mr. Ross A. Anderson
Vice President – Finance and Chief Financial Officer
Milacron, Inc.
2090 Florence Avenue
Cincinnati, Ohio 45206

RE: **Milacron, Inc.**
Form 10-K for the fiscal year ended December 31, 2005
Filed March 13, 2006
File No. 1-08485

Dear Mr. Anderson:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant

Copy to:

Mark I. Greene
Cravath, Swaine & Moore LLP