



DIVISION OF  
CORPORATION FINANCE

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

April 25, 2007

**Via U.S. Mail**

Mr. Erwin Vahlsing, Jr.  
Chief Financial Officer  
ICOA, Inc.  
111 Airport Road  
Warwick, RI 02889

RE:           **ICOA, Inc.**  
                  **Form 10-KSB for Fiscal Year Ended December 31, 2005**  
                  **Filed April 20, 2006**  
                  **Forms 10-QSB for Fiscal Quarters Ended September 30, 2006**  
                  **File No. 0-32513**

Dear Mr. Vahlsing:

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

Sincerely,

Larry Spigel  
Assistant Director