



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

March 23, 2006

Gary L. Castagna, Chief Financial Officer
Amcol International Corporation
One North Arlington
1500 West Shure Drive, Suite 500
Arlington Heights, Illinois 60004-7803

Re: Amcol International Corporation
Form 10-K for the Fiscal Year Ended December 31, 2004
Filed March 31, 2005
Form 10-K/A for the Fiscal Year Ended December 31, 2004
Filed April 29, 2005
Form 10-Q for the Fiscal Quarter Ended June 30, 2005
Filed August 1, 2005
Response Letters Dated February 1, 2006, March 14, 2006 and
March 21, 2006
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed March 16, 2006
File No. 001-14447

Dear Mr. Castagna:

We have reviewed your Form 10-K and Form 10-K/A for the Fiscal Years Ended December 31, 2005 and 2004, Form 10-Q for the Fiscal Quarter Ended June 30, 2005 and response letters and have the following comments. We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Mr. Gary L. Castagna
Amcol International Corporation
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Form 10-K for the Fiscal Year Ended December 31, 2005

Consolidated Financial Statements, page F-1

Product Liability & Warranty Expenses, page F-12

1. We note in your response dated March 14, 2006 to comment 4 from our letter dated February 23, 2006, that you will provide disclosures set forth by paragraph 14 of FIN 45 in future filings, beginning with your Form 10-K for 2005. We were unable to locate the tabular reconciliation of changes in your aggregate product warranty liability for the reporting period as prescribed by paragraph 14.b. of FIN 45 in your Form 10-K for 2005. Please revise your Form 10-K for 2005 to include this disclosure to the extent your product warrant liability is material. If you do not believe it is material, then please provide us with an analysis to support your conclusion.

Closing Comments

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

You may contact Ryan Milne at (202) 551-3688, or Shannon Buskirk at (202) 551-3717, if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3684 with any other questions.

Sincerely,

April Sifford
Branch Chief

cc: Mr. Ryan Milne
Ms. Shannon Buskirk