



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

January 31, 2008

Mr. Gary L. Castagna  
Chief Financial Officer  
Amcol International Corp.  
1500 West Shure Drive  
Arlington Heights, IL 60004-7803

**Re: Amcol International Corp.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 16, 2007**  
**File No. 1-14447**

Dear Mr. Castagna:

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

Sincerely,

Brad Skinner  
Senior Assistant  
Chief Accountant