



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

December 16, 2009

VIA U.S. MAIL

Jon Gerlach
Chief Financial Officer
Ikonic Corporation
4832 Grand Ave.
Duluth, Minnesota 55807

Re: Ikonic Corporation
Form 10-K for the year ended December 31, 2008
Filed March 2, 2009
File No. 000-25727

Dear Mr. Gerlach:

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

Sincerely,

Jeff Jaramillo
Accounting Branch Chief