



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 21, 2009

Mr. John L. Flynn
Executive Vice President, General Counsel and Corporate Secretary
ICO Global Communications (Holdings) Limited
11700 Plaza America Drive, Suite 1010
Reston, Virginia 20190

**Re: ICO Global Communications (Holdings) Limited
Preliminary Proxy Statement on Schedule 14A
Filed April 10, 2009
File No. 001-33008**

Dear Mr. Flynn:

We have completed our review of your preliminary proxy statement and have no further comments at this time.

Sincerely,

Celeste Murphy
Legal Branch Chief