June 20, 2006

Mr. Ross A. Anderson Vice President – Finance and Chief Financial Officer Milacron, Inc. 2090 Florence Avenue Cincinnati, Ohio 45206

RE: Milacron, Inc.

Form 10-K for the fiscal year ended December 31, 2005 Filed March 13, 2006 File No. 1-08485

Dear Mr. Anderson:

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

Sincerely,

Martin F. James Senior Assistant Chief Accountant

Copy to:

Mark I. Greene Cravath, Swaine & Moore LLP