



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

March 29, 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**  
**File No. 001-14447**

Dear Mr. Castagna:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

April Sifford  
Branch Chief

cc: Mr. Ryan Milne