



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 20549-3561

May 25, 2010

via U.S. mail and facsimile

J.D. Alexander, Principal Executive Officer  
Alico, Inc.  
P.O. Box 338  
LaBelle, Florida 33975

**RE: Alico, Inc.**  
**Form 10-K for Fiscal Year Ended September 30, 2009**  
**File No.: 0-00261**

Dear Mr. Alexander:

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

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services