



DIVISION OF  
CORPORATION FINANCE

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

January 12, 2011

**via U.S. mail and facsimile**

Mr. J. Leland Strange  
President and Chief Executive Officer  
Intelligent Systems Corporation  
4355 Shackleford Road  
Norcross, GA 30093

**Re: Intelligent Systems Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed March 23, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed April 9, 2010  
File No. 001-09330**

Dear Mr. Strange:

We have reviewed your filings and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

**Form 10-K for the Fiscal Year Ended December 31, 2009**

1. We note your response to comment two in our letter dated December 30, 2010. We note that you confirm that you will remove the reference to the level of assurance of your disclosure controls and procedures in future filings. However, as the level of assurance is included in the Form 10-K for the fiscal year ended December 31, 2009, please confirm to us, if true, that your principal executive officer and principal financial officer concluded that your disclosure controls and procedures were effective at that reasonable assurance level.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of

Mr. J. Leland Strange  
Intelligent Systems Corporation  
January 12, 2011  
Page 2

1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Jessica Dickerson, Staff Attorney, at (202) 551-3749 or, in her absence, Andrew Schoeffler, Senior Staff Attorney, at (202) 551-3748 with any questions.

Sincerely,

Pamela Long  
Assistant Director