



DIVISION OF
CORPORATION FINANCE

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

February 7, 2013

Via E-mail

Mr. Michael F. Brigham
President, CEO and Treasurer
ImmuCell Corporation
56 Evergreen Drive
Portland, Maine 04103

**Re: ImmuCell Corporation
Form 10-K for the Fiscal Year Ended December 31, 2011
Filed March 27, 2012
File No. 001-12934**

Dear Mr. Brigham:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Gus Rodriguez

Gus Rodriguez
Accounting Branch Chief