

December 22, 2011

VIA SEDAR

British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
Manitoba Securities Commission
Ontario Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
Registrar of Securities, Prince Edward Island
Securities Commission of Newfoundland and Labrador
Registrar of Securities, Northwest Territories
Registrar of Securities, Yukon
Registrar of Securities, Nunavut

Dear Sirs/Mesdames:

**Re: Intellipharmaeueutics International Inc. (the “Company”)
Final base shelf prospectus dated December 22, 2011 (the “Prospectus”)**

We hereby consent to the use of our firm’s name in the Prospectus and consent to the reference to our opinion under the heading “ Certain Canadian Federal Income Tax Considerations”.

We confirm that we have read the Prospectus and that we have no reason to believe that there is any misrepresentation in the information contained in the Prospectus that is derived from our opinions referred to above or that is within our knowledge as a result of services we performed to render such opinion.

This letter is solely for the information of the addressees and is not to be used, quoted or referred to, in whole or in part in any document, nor is it to be published, circulated or furnished in whole or in part to any other person or company, nor should it be relied upon by any other person.

Yours truly,

GOWLING LAFLEUR HENDERSON LLP

(signed) “*Gowling Lafleur Henderson LLP*”