



DIVISION OF
CORPORATION FINANCE

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

August 22, 2011

Via E-mail

Dr. Steven Victor
Chief Executive Officer
Intellicell Biosciences, Inc.
30 East 76th Street, 6th Floor
New York, NY 10021

**RE: Intellicell Biosciences, Inc.
Item 4.01 Form 8-K
Filed August 16, 2011
Item 4.01 Form 8-K/A
Filed August 18, 2011
File No. 333-49388**

Dear Dr. Victor:

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/ Jeffrey Gordon

Jeffrey Gordon
Staff Accountant

cc: Via E-mail
Stephen Cohen, Esq.
Sichenzia Ross Friedman Ference LLP