



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2011

Via E-mail

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

**Re: Intellicell Biosciences, Inc.  
Amendment No. 5 to Current Report on Form 8-K  
Filed December 7, 2011  
File No. 333-49388**

Dear Dr. Victor:

We have reviewed your filing and have the following comment.

Description of Business of Intellicell, page 8

Strategy, page 10

1. We note your new disclosure about your agreement with DMI. Specifically, we note your statement on page 10 that DMI has agreed to pay you a license fee of \$1,000,000. This statement conflicts with the terms of Section 7 (License Fees) of the agreement, which states that the license fee is \$1.00. Please reconcile this inconsistency. In addition, as the version of the agreement filed as Exhibit 10.8 has been signed only by DMI, please re-file a fully executed version of the agreement, signed by both parties.

You may contact Terence O'Brien, Accounting Branch Chief at (202) 551-3355 if you have questions regarding comments on the financial statements and related matters. Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 or, in her absence, Dietrich King, Senior Attorney at (202) 551-3338 with any other questions.

Sincerely,

/s/ Dietrich King for

Pamela Long  
Assistant Director

cc: Stephen A. Cohen, Esq.