

Via Facsimile and U.S. Mail  
Mail Stop 4720

July 16, 2009

Mr. Elliot Maza  
Chief Financial Officer  
Intellect Neurosciences, Inc.  
7 West 18<sup>th</sup> Street  
New York, NY 10011

**Re: Intellect Neurosciences, Inc.**  
**Form 10-KSB for the Year Ended June 30, 2008**  
**File No. 333-128226**

Dear Mr. Maza:

We have completed our review of your Form 10-K-SB and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief