



DIVISION OF  
CORPORATION FINANCE

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

September 19, 2011

Via E-mail

Isa Odidi  
Chief Executive Officer  
Intellipharma International Inc.  
30 Worcester Road  
Toronto, Ontario, Canada M9W 5X2

**Re:   Intellipharma International Inc.  
      Annual Report on Form 20-F  
      Filed May 31, 2011  
      File No. 000-53805**

Dear Dr. Odidi:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Bryan J. Pitko for

Jeffrey Riedler  
Assistant Director

cc:   Richard DiStefano, Esq.  
      Blank Rome LLP  
      The Chrysler Building  
      405 Lexington Avenue  
      New York, NY 10174-0208