



DIVISION OF
CORPORATION FINANCE

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

January 20, 2011

Via U.S. mail and facsimile

Mr. J. Leland Strange
President and Chief Executive Officer
Intelligent Systems Corporation
4355 Shackleford Road
Norcross, GA 30093

**Re: Intelligent Systems Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 23, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 9, 2010
File No. 001-09330**

Dear Mr. Strange:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Pamela Long
Assistant Director