

Via Facsimile and U.S. Mail
Mail Stop 6010

October 23, 2007

Mr. Declan Daly
Executive Vice President and Chief Financial Officer
(Principal Financial Officer)
Isolagen, Inc.
405 Eagleview Boulevard
Exton, PA 19341

Re: Isolagen, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 16, 2007
File No. 001-31564

Dear Mr. Declan:

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

Sincerely,

Joel Parker
Accounting Branch Chief