

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
November 5, 2010**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**ImmuCell Corporation**

**File No. 001-12934- CF#25643**

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ImmuCell Corporation submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on August 16, 2010.

Based on representations by ImmuCell Corporation that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

Exhibit 10.1	through August 16, 2020
Exhibit 10.5	through August 16, 2020

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Sonia Gupta Barros  
Special Counsel