



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

September 3, 2009

VIA U.S. MAIL

W. Gerald Newmin  
Chief Financial Officer  
MultiCell Technologies, Inc.  
68 Cumberland Street, Suite 301  
Woonsocket, Rhode Island 02895

**Re: MultiCell Technologies, Inc.**  
**Form 10-K for the year ended November 30, 2008**  
**Filed March 16, 2009**  
**File No. 001-10221**

Dear Mr. Newmin:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief