Via Facsimile and U.S. Mail Mail Stop 6010

January 22, 2008

John J. McCabe Controller and Chief Accounting Officer Interleukin Genetics, Inc. 135 Beaver Street, Waltham, MA 02452

Re: Interleukin Genetics, Inc. Form 10-K for Fiscal Year Ended December 31, 2006 Filed on April 2, 2007 File No. 001-32715

Dear Mr. McCabe:

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

Sincerely,

Joel Parker Accounting Branch Chief