



DIVISION OF  
CORPORATION FINANCE

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

November 26, 2018

Michael F. Brigham  
President, Chief Executive Officer and Treasurer  
Immucell Corporation  
56 Evergreen Drive  
Portland, ME 04103

**Re: Immucell Corporation**  
**Registration Statement on Form S-3**  
**Filed November 20, 2018**  
**File No. 333-228479**

Dear Mr. Brigham:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Irene Paik at 202-551-6553 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: David J. Champoux - Pierce Atwood LLP