



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