Mrs. Jill M. Taymans Vice President, Finance Cryo-Cell International Inc. 700 Brooker Creek Blvd Suite 1800 Oldsmar, FL 34677

March 30, 2005

RE: Cryo-Cell International, Inc.
Form 10-KSB for the fiscal year ended November 30, 2004
Filed February 25, 2005

Dear. Mrs. Taymans:

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

Sincerely,

Larry Spirgel Assistant Director

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Mr. David A. R. Evans Salem Communications Corporation November 29, 2004 Page 1

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

DIVISION OF CORPORATION FINANCE