



DIVISION OF
CORPORATION FINANCE

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

December 14, 2010

Mercedes Walton
Chief Executive Officer
Cryo-Cell International, Inc.
700 Brooker Creek Blvd
Suite 1800
Oldsmar, FL 34677

**Re: Cryo-Cell International, Inc.
Form 10-K
Filed March 1, 2010
File No. 000-23386**

Dear Ms. Walton:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Larry Spigel
Larry Spigel
Assistant Director