



DIVISION OF
CORPORATION FINANCE

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

December 12, 2013

Via E-mail

David Portnoy
Co-Chief Executive Officer
Mark Portnoy
Co-Chief Executive Officer
Cryo-Cell International, Inc.
700 Brooker Creek Blvd. Suite 1800
Oldsmar, FL. 34677

**Re: Cryo-Cell International
Form 10-K for Fiscal Year Ended November 30, 2012
Filed February 28, 2013
File No. 000-23386**

Dear Sirs:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Larry Spigel

Larry Spigel
Assistant Director

cc: Via E-mail
Jill Taymans