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September 7, 2018

**VIA EDGAR**

United States Securities  
and Exchange Commission  
100 F Street, NE  
Mail Stop 3561  
Washington, D.C. 20549  
Attention: Ms. Suying Li

**Re: Icagen, Inc. (the “Company”)  
Form 10-K for Fiscal Year Ended December 31, 2017  
Filed April 17, 2018  
File No. 000-54748**

Dear Ms. Li:

On behalf of the Company, we acknowledge receipt of the letter (the “Letter”) from the Securities and Exchange Commission dated August 22, 2018 related to comments to its Annual Report on Form 10-K for the year ended December 31, 2017. As discussed with the Staff today, the Company intends to respond to the Letter by September 14, 2018. The Company is grateful for the Staff’s accommodation in this matter. Please do not hesitate to call me at (212) 907-6457 with any questions you may have.

Sincerely,

/s/ Leslie Marlow  
Leslie Marlow