

INTELLIGENT SYSTEMS CORP  
Form RW  
May 27, 2009

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VIA EDGAR AND OVERNIGHT DELIVERY

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Hagen J. Ganem and Jay Ingram

**Re: Intelligent Systems Corporation  
Registration Statement on Form S-3  
Registration No. 333-158620**

Ladies and Gentlemen:

Pursuant to Rule 477 of the Securities Act of 1933, as amended, (the **Securities Act** ), Intelligent Systems Corporation (the **Company** ) hereby requests that the Securities and Exchange Commission consent to the withdrawal of its Registration Statement on Form S-3 (File No. 333-158620), together with all exhibits and amendments thereto (collectively, the **S-3 Registration Statement** ). The Company would like to withdraw the S-3 Registration Statement so that it may file a Registration Statement on Form S-1 with respect to the rights and common stock that were the subject of the S-3 Registration Statement. No shares of the Company's common stock have been sold pursuant to the S-3 Registration Statement.

The Company requests in accordance with Rule 457(p) of the Securities Act that all fees paid to the Commission in connection with the filing of the S-3 Registration Statement be credited for future use.

Please provide Larry D. Ledbetter of Ledbetter Johnson Wanamaker Glass LLP a facsimile or email copy of the order consenting to the withdrawal of the S-3 Registration Statement as soon as it is available. The facsimile number is (404) 835-9450, and the email address is [lledbetter@ljwglaw.com](mailto:lledbetter@ljwglaw.com).

Should you have any questions regarding this matter, please contact Larry Ledbetter at (404) 835-9503. Thank you for your assistance.

INTELLIGENT SYSTEMS  
CORPORATION

By: /s/ Bonnie L. Herron  
Bonnie L. Herron  
Chief Financial Officer