

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

DIVISION OF CORPORATION FINANCE

May 21, 2018

Martin J. Duvall Chief Executive Officer Tocagen Inc. 3030 Bunker Hill Street, Suite 230 San Diego, CA 92109

> Re: Tocagen Inc. Registration Statement on Form S-3 Filed May 11, 2018 File No. 333-224880

Dear Mr. Duvall:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Christine Westbrook at (202) 551-5019 with any questions.

Division of Corporation Finance Office of Healthcare & Insurance

cc: Karen Deschaine Anderson, Esq.