UNITED STATES SECURITIES AND EXCHANGE COMMISSION May 1, 2017

ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES ACT OF 1933

Tocagen, Inc.

File No. 333-216574 - CF#33052

Tocagen, Inc. submitted an application under Rule 406 requesting confidential treatment for information it excluded from the Exhibits to a Form S-1 registration statement filed on March 9, 2017, as amended.

Based on representations by Tocagen, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

| Exhibit 4.3 | through December 31, 2018 |
|--------------|---------------------------|
| Exhibit 10.7 | through December 31, 2018 |
| Exhibit 10.8 | through December 31, 2018 |
| Exhibit 10.9 | through December 31, 2018 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields Secretary