



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

DIVISION OF
CORPORATION FINANCE

September 9, 2010

Jill M. Broadfoot
Chief Financial Officer
Vical Incorporated
10390 Pacific Center Court,
San Diego, California 92121-4340

Re: Vical Incorporated
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 25, 2010
Proxy Statement on Schedule 14A
Filed April 14, 2010
File Number: 000-21088

Dear Ms. Broadfoot:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Melissa Rocha
Accounting Branch Chief