

Mail Stop 6010

March 31, 2009

David J. Poston
Vice President and Chief Financial Officer
Targeted Genetics Corporation
1100 Olive Way, Suite 100
Seattle, WA 98101

**Re: Targeted Genetics Corporation
Schedule 14A
Filed March 23, 2009
File No. 0-23930**

Dear Mr. Poston:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director