

Mail Stop 6010

March 14, 2007

Mr. Paul J. Van Damme
Chief Financial Officer
Vasogen, Inc.
2505 Meadowvale Boulevard
Mississauga, Ontario, L5N 5S2, Canada

**Re: Vasogen, Inc.
Form 20-F for the Fiscal Year Ended November 30, 2006
File No. 000-29350**

Dear Mr. Van Damme:

We have reviewed your filings and your response letter dated March 5, 2007 and we have the following comments. We have limited our review of your filing to those items we have addressed in our comments. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

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Form 20-F for the year ended November 30, 2006

General

1. Please file your response letter dated March 5, 2007 on EDGAR, as required by Regulation S-T.

Item 18. Financial Statements, page 62

Report of Independent Registered Public Accounting Firm, page 63

2. We note your response to prior comment 1. Please amend the Form 20-F to include audited statements of operations, deficit and cash flows for the cumulative period from December 1, 1987 through November 30, 2006. We also note the information related to that period which you present elsewhere in the notes to the financial statements, including Note 9. The revised independent auditors' report rendering an opinion on these statements and the disclosures relating to that period should indicate that they have been audited in accordance with the standards of the Public Company Accounting Oversight Board (US). Please refer to the requirements in Instruction 2 of Item 8.A.2 of Form 20-F and Article 2-02 of Regulation S-X.
3. Please refer to prior comment 2. The corrected audit report provided in your response appears to be a corrected consent. Please obtain and include a revised independent auditors' report that is signed by KPMG LLP, Toronto, Ontario, Canada rather than KPMG LLC, Toronto, Ontario, Canada.

Representations

4. Please provide the three acknowledgements included at the end our February 21, 2007 comment letter.

As appropriate, please amend your November 30, 2006 Form 20-F and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendments to expedite our review. Please furnish a cover letter with your amendments that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendments and responses to our comments.

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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Tara Harkins, Staff Accountant, at (202) 551-3639 or me at (202) 551-3643 if you have questions regarding these comments. In this regard, do not hesitate to contact Martin James, Senior Assistant Chief Accountant, at (202) 551-3671.

Sincerely,

Kevin Vaughn
Branch Chief