



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

Mail Stop 3030

August 28, 2009

Via U.S. Mail

Mr. Graham Neil  
Chief Financial Officer  
Vasogen Inc.  
4 Robert Speck Parkway, 15<sup>th</sup> Floor  
Mississauga, Ontario L4Z 1S1

**RE: Vasogen Inc.**  
**Form 20-F for fiscal year ended November 30, 2008**  
**Filed February 27, 2009**  
**File No. 0-29350**

Dear Mr. Neil:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief