



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

April 2, 2008

VIA U.S. MAIL AND FACSIMILE (858.597.0451)

Mr. Peter Kies  
Chief Financial Officer  
Inovio Biomedical Corporation  
11494 Sorrento Valley Road  
San Diego, California 92121-1318

**Re: Inovio Biomedical Corporation  
Forms 10-K for the fiscal years ended December 31, 2006 and 2007  
File No. 001-14888**

Dear Mr. Kies:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

Angela Crane  
Branch Chief