



DIVISION OF
CORPORATION FINANCE

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

September 8, 2010

Mr. Peter Kies
Chief Financial Officer
Inovio Biomedical Corporation
1787 Sentry Parkway West
Building 18, Suite 400
Blue Bell, PA 19422

Re: Inovio Biomedical Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 26, 2010
File No. 001-14888

Dear Mr. Kies:

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

Sincerely,

Martin James
Senior Assistant Chief Accountant