



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