

Mail Stop 6010

July 7, 2008

Mr. Stanley Erck
Chief Executive Officer
Iomai Corporation
20 Firstfield Road
Gaithersburg, Maryland 20878

Re: Iomai Corporation
Revised Preliminary Proxy Statement on Schedule 14A
Filed June 30, 2008
File No. 000-51709

Dear Mr. Erck:

We have completed our review of your proxy statement and have no further comments at this time. Please contact Sonia Barros at (202) 551-3655 or Michael Reedich at (202) 551-3612 with any questions.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Paul M. Kinsella, Esq.
Marko S. Zatylny, Esq.
Ropes & Gray LLP
One International Place
Boston, MA 02110-2624