



DIVISION OF  
CORPORATION FINANCE

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

October 16, 2013

Via E-mail

Michael G. Hanna, Jr., Ph.D.  
Chief Executive Officer  
Vaccinogen, Inc.  
5300 Westview Drive, Suite 406  
Frederick, MD 21703

**Re: Vaccinogen, Inc.**  
**Registration Statement on Form 10-12(g)**  
**Filed July 5, 2013**  
**File No. 000-54997**

Dear Dr. Hanna:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Bryan J. Pitko for

Jeffrey P. Riedler  
Assistant Director