



DIVISION OF  
CORPORATION FINANCE

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

September 9, 2010

Jill M. Broadfoot  
Chief Financial Officer  
Vical Incorporated  
10390 Pacific Center Court,  
San Diego, California 92121-4340

**Re: Vical Incorporated**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 25, 2010**  
**Proxy Statement on Schedule 14A**  
**Filed April 14, 2010**  
**File Number: 000-21088**

Dear Ms. Broadfoot:

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

Sincerely,

Melissa Rocha  
Accounting Branch Chief