

Mail Stop 3561

March 14, 2007

David Wohlberg, President
ImmunoCellular Therapeutics, Ltd.
1999 Avenue of the Stars, 11th Floor
Los Angeles, CA 90067

**Re: ImmunoCellular Therapeutics, Ltd.
Form 10-KSB for Fiscal Year Ended
December 31, 2005**

Dear Mr. Wohlberg:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Branch Chief