

Via Facsimile and U.S. Mail
Mail Stop 6010

October 2, 2008

Mr. C. Kirk Peacock
CFO and Treasurer
21900 Burbank Boulevard
3rd Floor
Woodland Hills, CA 91367

**Re: ImmunoCellular Therapeutics, Inc.
Form 10-Q for the period ended March 31, 2008
Form 10-Q for the period ended June 30, 2008
File No. 033-17264-NY**

Dear Mr. Peacock:

We have completed our review of your Form 10-Q's and have no further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief