



DIVISION OF
CORPORATION FINANCE

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

November 9, 2010

Dr. Manish Singh
President and Chief Executive Officer
ImmunoCellular Therapeutics, Ltd.
21900 Burbank Boulevard, 3rd Floor
Woodland Hills, CA 91367

Re: ImmunoCellular Therapeutics, Ltd.
Form 10-K for the year ended December 31, 2009
Filed March 31, 2010
File No. 033-17264-NY

Dear Dr. Singh:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director