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

FORM 8-K/A

CURRENT REPORT
Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934

Date of report (Date of earliest event reported): June 2, 2006

VICAL INCORPORATED

(Exact name of registrant as specified in charter)

Delaware
(State or other
jurisdiction of
incorporation)

000-21088
(Commission File
Number)

93-0948554
(I.R.S. Employer
Identification No.)

10390 Pacific Center Court
San Diego, California
(Address of principal executive offices)

92121-4340
(Zip Code)

Registrant's telephone number, including area code: (858) 646-1100

Not Applicable.
(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 4.01 Change in Registrant's Certifying Accountant.

On June 2, 2006, Vical Incorporated (the "Company") dismissed Deloitte and Touche LLP ("D&T") as its principal independent accountant. On the same date, the Company engaged Ernst & Young LLP ("E&Y") to serve as its principal independent accountant for fiscal periods subsequent to the quarter ended March 31, 2006. The decision to dismiss D&T and to engage E&Y was approved by the Company's Audit Committee.

The audit reports of D&T on the financial statements of the Company as of and for the fiscal years ended December 31, 2005 and 2004 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles. There were no reportable events under Item 304(a)(1)(v) of Regulation S-K that occurred within the Company's two most recent fiscal years and the subsequent interim period to June 2, 2006.

During the fiscal years ended December 31, 2005 and 2004, and the subsequent interim period to June 2, 2006, there were no disagreements with D&T on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to D&T's satisfaction, would have caused it to make reference to the subject matter of the disagreements in connection with its report.

A letter from D&T is attached as Exhibit 16.1 to this Form 8-K/A.

During the fiscal years ended December 31, 2005 and 2004, and the interim period between December 31, 2005 and June 2, 2006, neither the Company nor anyone acting on its behalf consulted with E&Y regarding the application of accounting principles to a specified transaction, either completed or proposed, the type of audit opinion that might be rendered on the Company's financial statements, or any matters or reportable events listed in Item 304(a)(2)(ii) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

9.01(c) Exhibits

<u>Exhibit No.</u>	<u>Item</u>
16.1	Letter from Deloitte & Touche LLP to the Securities and Exchange Commission dated June 12, 2006

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: June 13, 2006

VICAL INCORPORATED

By: /s/ JILL M. CHURCH

Jill M. Church
Vice President, Chief Financial Officer
and Secretary

INDEX TO EXHIBITS

Exhibit No.

Item

16.1 Letter from Deloitte & Touche LLP to the Securities and Exchange Commission dated June 12, 2006

5.

Deloitte

Deloitte & Touche LLP
Suite 1900
701 "B" Street
San Diego, CA 92101-8198
USA

Tel: +1 619 232 6500
Fax: +1 619 237 1755
www.deloitte.com

June 12, 2006

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-7561

Dear Sirs/Madams:

We have read Item 4.01 of Vical Incorporated's Form 8-K/A dated June 2, 2006, and have the following comments:

1. We agree with the statements made in the first sentence of the first paragraph and in the second, third and fourth paragraphs.
2. We have no basis on which to agree or disagree with the statements made in the second and third sentences of the first paragraph and in the fifth paragraph.

Yours truly,

Deloitte & Touche LLP

**Member of
Deloitte Touche Tohmatsu**

June 13, 2006

Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, N.W.
Washington, D.C. 20549
Attn: Vanessa Robertson

Re: Vical Incorporated
Item 4.01 Form 8-K
Filed June 8, 2006
File No. 000-21088

Dear Ms. Robertson:

This letter is being filed by Vical Incorporated (the "Company") in response to your letter dated June 9, 2006 containing the Staff's comments with respect to the above-referenced Form 8-K. The numbers of the paragraphs below correspond to the numbers of the comments indicated in your letter.

Response to Staff Comments

Form 8-K filed June 8, 2006

Item 4.01

1. *Please revise the last paragraph of your filing to cover the registrant's two most recent fiscal years and any subsequent interim period prior to engaging the accountant. Your current disclosure only covers the two most recent fiscal year ends and the interim period between December 31, 2005 and March 31, 2006.*

In response to the Staff's request to revise the Form 8-K filed on June 8, 2006, the Company has filed an amended 8-K to revise the last paragraph of that filing to cover the registrant's two most recent fiscal years and the subsequent interim period to June 2, 2006.

Other

The Company acknowledges that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filings;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to 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.

Please call the undersigned at (858) 646-1111 with any further comments or questions.

Respectfully,

/s/ JILL M. CHURCH

Jill M. Church
Chief Financial Officer