

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

OMB APPROVAL  
OMB Number: 3235-0145  
Expires: December 31, 2005  
Estimated average burden  
hours per response. . . 11

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

SCHEDULE 13G  
Under the Securities Exchange Act of 1934  
(Amendment No. 3)\*

VICAL INC

(Name of Issuer)

COMMON STOCK

(Title of Class of Securities)

925602104

(CUSIP Number)

December 31, 2004

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
- Rule 13d-1(c)
- Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 925602104

- 1. Names of Reporting Persons.  
I.R.S. Identification Nos. of above persons (entities only).

James R. Singer

- 2. Check the Appropriate Box if a Member of a Group (See Instructions)

(a).....

(b).....

- 3. SEC Use Only.....

- 4. Citizenship or Place of Organization United States of America

Number of Shares Beneficially Owned by Each Reporting Person With	5. Sole Voting Power	1,800,000
	6. Shared Voting Power	None
	7. Sole Dispositive Power	1,800,000
	8. Shared Dispositive Power	None

- 9. Aggregate Amount Beneficially Owned by Each Reporting Person  
1,800,000

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions).

-----  
11. Percent of Class Represented by Amount in Row (9) 7.7%  
-----

12. Type of Reporting Person (See Instructions) IN  
-----

SCHEDULE 13G

Item 1. (a) Name of Issuer Vical Inc

Item 1. (b) Address of Issuer's Principal Executive Offices  
10390 Pacific Center Court  
San Diego, CA 92121

Item 2. (a) Name of Person Filing James R. Singer

Item 2. (b) Address of Principal Business Office or, if none, Residence  
4 Eutaw Place  
Chocorua, NH 03817

Item 2. (c) Citizenship United States of America

Item 2. (d) Title of Class of Securities Common Stock

Item 2. (e) CUSIP Number 925602104

Item 3. If this statement is filed pursuant to Section 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

- (a)  [ ] Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
- (b)  [ ] Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c)  [ ] Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d)  [ ] Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e)  [ ] An investment adviser in accordance with Section 240.13d-1(b)(1)(ii)(E);
- (f)  [ ] An employee benefit plan or endowment fund in accordance with Section 240.13d-1(b)(1)(ii)(F);
- (g)  [ ] A parent holding company or control person in accordance with Section 240.13d-1(b)(1)(ii)(G);
- (h)  [ ] A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i)  [ ] A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j)  [ ] Group, in accordance with Section 240.13d-1(b)(1)(ii)(J).

Item 4. Ownership.

- (a) Amount beneficially owned: See Item 9 of Cover Pages.
- (b) Percent of class: See Item 11 of Cover Pages.
- (c) Number of shares as to which the person has:
  - (i) Sole power to vote or to direct the vote See Item 5 of Cover Pages.
  - (ii) Shared power to vote or to direct the vote See Item 6 of Cover Pages.
  - (iii) Sole power to dispose or to direct the disposition of See Item 7 of Cover Pages.
  - (iv) Shared power to dispose or to direct the disposition of See Item 8 of Cover Pages.

- Item 5. Ownership of Five Percent or Less of a Class. Not applicable.
- Item 6. Ownership of More than Five Percent on Behalf of Another Person. Not applicable.
- Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company or Control Person. Not applicable.
- Item 8. Identification and Classification of Members of the Group. Not applicable.
- Item 9. Notice of Dissolution of Group. Not applicable.
- Item 10. Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

January 7, 2004

-----  
Date

/s/ James R. Singer

-----  
Signature

James R. Singer, Individual

-----  
Name/Title