

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 8, 2006

Ms. Deborah A. Smeltzer  
Vice President, Operations and Chief Financial Officer  
Dynavax Technologies Corporation  
2929 Seventh Street, Suite 100  
Berkeley, CA 94710-2753

**Re: Dynavax Technologies Corporation**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2005-**  
**Filed April 7, 2006**  
**File No. 000-50577**

Dear Ms. Smeltzer:

We have completed our review of your Form 10-K/A and have no further comments at this time.

Sincerely,

Joseph J. Roesler  
Accounting Branch Chief