

Via Facsimile and U.S. Mail
Mail Stop 6010

August 19, 2005

Mr. Alton L. Boynton
President and Principal Executive Officer
Northwest Biotherapeutics, Inc.
Canyon Park Building 8
22322 20th Avenue S.E., Suite 150
Bothell, Washington 98021

Re: Northwest Biotherapeutics, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2004
Filed April 15, 2005
File No. 000-33393

Dear Mr. Boynton:

We have limited our review of your filing to those issues we have addressed in our comments. In our comments, we ask you to provide us with supplemental information so we may better understand your disclosure. Please be as detailed as necessary in your explanation. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 7. Management's Discussion and Analysis of Financial Condition
and ..., page 32

Results of Operations, page 35

1. If you still do not allocate your research and development costs on a project basis, please provide us the following, in disclosure-type format: (a) an explanation of why management does not maintain and evaluate these costs by project and (b) quantitative or qualitative information indicating the amount of your resources being used on each major project. Otherwise, please provide us, in disclosure-type format, the costs incurred on each major project during each period presented and incurred to date.

Liquidity and Capital Resources, page 37

Uses of Cash, page 40

2. Please clarify for us how the sale of fixed assets contributed to the decrease in your cash used in operating activities from 2003 to 2004.

Overview of Contractual Obligations, page 40

3. Please tell us how you account for third party contract

research costs, including: (a) how payments are determined, (b) when you recognize these costs and how that compares to when you are billed or any specific performance criteria, and (c) when payments are due.

Item 15. Exhibits, Financial Statement Schedules, page 50

Reports of Independent Registered Public Accounting Firm, pages 51 and 52

4. As both reports state that the audits were conducted in accordance with the "auditing standards" of the PCAOB, as opposed to "the standards" of the PCAOB, please tell us how both reports comply with paragraph 3 of PCAOB Auditing Standard No. 1. Based on the language used in the reports, it is unclear whether the audits were conducted in accordance with the related professional practice standards of the PCAOB. Otherwise, please provide us with reports, revised by both auditors, that comply with paragraph 3.

5. As your current auditor has relied on the report of your predecessor auditor regarding the cumulative period from inception through December 31, 2003, please justify for us why the report of your predecessor auditor does not appear to opine on that cumulative period. Otherwise, please provide us with report(s), revised by your auditor(s), to resolve this apparent discrepancy.

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provide the requested information. Detailed letters greatly facilitate our review. Please file your letter on EDGAR under the form type label CORRESP. Please understand that we may have additional comments after reviewing your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filings include all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in your letter, a statement from the company acknowledging 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in

response to our comments on your filing.

You may contact James Peklenk, Staff Accountant, at (202) 551-3661, or Oscar M. Young, Jr., Senior Accountant, at (202) 551-3622, if you have questions regarding the comments. Please contact me at (202) 551-3679 with any other questions.

Sincerely,

for Jim B. Rosenberg
Senior Assistant Chief
Accountant
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Mr. Alton L. Boynton
Northwest Biotherapeutics, Inc.
August 19, 2005
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