

Mail Stop 6010

Via Facsimile and U.S. Mail

December 13, 2007

Mr. Anthony P. Deasey
Chief Financial Officer
Northwest Biotherapeutics, Inc.
7600 Wisconsin Avenue, Suite 750
Bethesda, Maryland 20814

**Re: Northwest Biotherapeutics, Inc.
Form 10-K for fiscal year ended December 31, 2006
Filed April 17, 2007
File No. 000-33393**

Dear Mr. Deasey:

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

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief Accountant