

Mail Stop 6010

July 28, 2009

Alton L. Boynton, Ph.D  
President and Chief Executive Officer  
Northwest Biotherapeutics, Inc.  
7600 Wisconsin Avenue, Suite 750  
Bethesda, Maryland 20814

**Re: Northwest Biotherapeutics, Inc.  
Revised Preliminary Proxy Statement on Form PRER14A  
Filed July 21, 2009  
File No. 000-33393**

Dear Dr. Boynton:

This is to advise you that we have limited our review of the above proxy statement to the issues identified below. Where indicated, we think you should revise your documents in response to our comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not 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.

**Preliminary Proxy Statement**

**Corporate Governance Matters**

1. We note you disclose that Linda Powers earned or was paid \$73,860 as compensation for her service on the Board of Directors in 2008. However, we

also note you disclose that, as of June 22, 2007, the Company is required to pay Ms. Powers approximately \$100,000 per year for her services as Chairperson and non-executive member of the Board of Directors. Please revise your disclosure to explain why Ms. Powers was not paid the full \$100,000 she was required to be paid in 2008.

\* \* \*

As appropriate, please amend your filing in response to these comments. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please file your cover letter on EDGAR under the form type label CORRESP. Please understand that we may have additional comments after reviewing your amendment and 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 filing includes 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 writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- 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.

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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.

Please contact Bryan Pitko at (202) 551-3203 with any questions. In this regard please also feel free to contact me at (202) 551-3715.

Sincerely,

Jeffrey Riedler  
Assistant Director