



DIVISION OF  
CORPORATION FINANCE

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

January 11, 2013

Via E-mail

Ms. Linda F. Powers  
Chief Executive Officer  
Northwest Biotherapeutics, Inc.  
4800 Montgomery Lane, Suite 800  
Bethesda, MD 20814

**Re: Northwest Biotherapeutics, Inc.  
Registration Statement on Form S-3  
Filed January 7, 2013  
File No. 333-185898**

Dear Ms. Powers:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Exhibits, page 27

1. In order to qualify your indenture under the Trust Indenture Act of 1939, you must have a Form of Indenture on file at the time of effectiveness of the registration statement. Please file by pre-effective amendment a Form of Indenture as an exhibit to your registration statement and eliminate any language indicating that the indenture may be filed post-effectively through a Form 8-K.
2. We note that Exhibit 23.1 attached to the filing, entitled "Consent of Independent Registered Public Accounting Firm," does not include the signature of the accountant. Please amend to include this signature in the Exhibit.

Incorporation of Documents by Reference, page 25

3. Please revise your disclosure to incorporate by reference the Form 8-K filed on December 7, 2012.

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 the information the Securities Act of 1933 and all applicable Securities Act rules require. 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.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Linda F. Powers  
Northwest Biotherapeutics, Inc.  
January 11, 2013  
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Please contact Austin Stephenson at (202) 551-3192 or me at (202) 551-3715 with any questions.

Sincerely,

/s/ Jeffrey P. Riedler

Jeffrey P. Riedler  
Assistant Director

cc: Via E-mail  
Jeffrey J. Fessler, Esq.  
Sichenzia Ross Friedman Ference LLP