



DIVISION OF
CORPORATION FINANCE

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

July 14, 2022

Linda F. Powers
Principal Financial and Accounting Officer
NORTHWEST BIOTHERAPEUTICS INC
4800 Montgomery Lane, Suite 800
Bethesda, MD 20814

Re: NORTHWEST BIOTHERAPEUTICS INC
Form 10-K filed March 1, 2022
File No. 001-35737

Dear Ms. Powers:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Life Sciences