



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