

Mail Stop 6010

July 12, 2006

Richard F. Hamm, Jr., Esq.  
Senior Vice President, General Counsel and Secretary  
Dendreon Corporation  
3005 First Avenue  
Seattle, Washington 98121

**Re: Dendreon Corporation  
Form 10-K for fiscal year ended December 31, 2005  
File No. 000-30681**

Dear Mr. Hamm:

Please understand that the purpose of our review and comment process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. 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.

It has come to our attention that third parties have petitioned the U.S. Patent and Trademark Office to invalidate the company's patent relating to the use of HLA-DR that the company has licensed to Kirin Brewery Co., Ltd. Please advise us whether or not the filing of such petitions is material information that should be described in the company's 2005 Form 10-K. If you believe this is not material information, please provide your analysis. We may have further comments once we have reviewed your response.

Please respond within 14 calendar days to meet the concerns stated in this letter. You may contact Sonia Barros at (202) 551-3655 or me at (202) 551-3715 with any questions.

Sincerely,

Jeffrey Riedler  
Assistant Director