

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 21, 2008

Mitchell H. Gold, M.D.  
President and Chief Executive Officer  
Dendreon Corporation  
3005 First Avenue  
Seattle, Washington 98121

**Re: Dendreon Corporation**  
**Form 10-K for the Year Ended December 31, 2007**  
**Filed March 12, 2008**  
**File No. 000-30681**

Dear Dr. Gold:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler,  
Assistant Director