



DIVISION OF  
CORPORATION FINANCE

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

June 25, 2010

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

**Re: Dendreon Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 22, 2010**  
**Schedule 14A filed April 23, 2010**  
**File No. 000-30681**

Dear Mr. Hamm:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director