



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0303

Mail Stop 3628

June 12, 2009

**Via Facsimile and U.S. Mail**

Stephen A. Sherwin, M.D.  
Chief Executive Officer  
Cell Genesys, Inc.  
400 Oyster Point Boulevard, Suite 525  
South San Francisco, Ca 94080

**RE: Cell Genesys, Inc.  
Schedule TO-I/A  
Filed June 10, 2009  
File No. 5-43085**

Dear Dr. Sherwin:

We have reviewed your filing and have the following comments:

**Schedule TO-I/A**  
**Item 10. Financial Statements**

1. We note your response to comment 1 and the comment is reissued in part. The summarized financial information required by Item 1010(c) of Regulation M-A should include if material, the pro forma ratio of earnings to fixed charges. In that regard, please revise your disclosure to provide that information. To the extent you believe such information is not material, please provide us with a detailed analysis explaining why it not material.

**(a)(1)(A): Offer to Exchange**  
**General**

2. We note your response to comment 2 and we disagree with your analysis. Please confirm your understanding that the Settlement Agreement with Tang Capital includes a provision, the inability of Tang to withdraw tendered securities, that is inconsistent with Section 29(b) of Exchange Act. Alternatively, provide us your detailed legal analysis to the contrary.

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Stephen A. Sherwin, M.D.  
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Please direct any questions to me at (202) 551-3621 or, in my absence, to Dan Duchovny, Special Counsel, at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

Song Brandon  
Special Counsel  
Office of Mergers & Acquisitions

VIA FACSIMILE (650-473-2601)

cc: Sam Zucker, Esq.  
Eric C. Sibbitt, Esq.  
O'Melveny & Myers LLP