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VIA EDGAR

December 20, 2007

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

Re: Dynavax Technologies Corporation
Form 10-K for Fiscal Year Ended December 31, 2006
Form 10-Q for Quarterly Period Ended September 30, 2007
File No. 0-50577

Ladies and Gentlemen:

On behalf of our client, Dynavax Technologies Corporation (the "**Company**"), and in response to a letter dated December 14, 2007 (the "**Comment Letter**") received from the staff of the Securities and Exchange Commission (the "**Commission**"), with respect to the Company's Form 10-K for Fiscal Year Ended December 31, 2006 and Form 10-Q for the Quarterly Period Ended September 30, 2007 (File No. 0-50577), the Company respectfully advises the Commission that it will respond to the Comment Letter on or about January 18, 2008.

Please contact the undersigned at (650) 843-5502 if you have any questions regarding the foregoing.

Very truly yours,

COOLEY GODWARD KRONISH LLP

By: /s/ Glen Y. Sato
Glen Y. Sato

cc: Deborah A. Smeltzer, Vice President, Operations and Chief Financial Officer,
 Dynavax Technologies Corporation
 Robert L. Jones, Esq.