



GLEN Y. SATO
(650) 843-5502
gsato@cooley.com

VIA EDGAR

December 18, 2009

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, 2008
Filed March 6, 2009
Schedule 14A, Filed April 3, 2009
File No. 001-34207**

Ladies and Gentlemen:

On behalf of our client, Dynavax Technologies Corporation (the "**Company**"), and in response to a letter dated December 16, 2009 (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, 2008 and Scheduled 14A filed on April 3, 2009 (File No. 001-34207), the Company respectfully advises the Commission that it will respond to the Comment Letter on or about January 15, 2010.

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: Jennifer Lew, Vice President, Finance, Dynavax Technologies Corporation
Nikki Pope, Esq.

FIVE PALO ALTO SQUARE, 3000 EL CAMINO REAL, PALO ALTO, CA 94306-2155 T: (650) 843-5000 F: (650) 849-7400 WWW.COOLEY.COM