Via Facsimile and U.S. Mail Mail Stop 6010

May 1, 2008

Ms. Deborah A. Smeltzer Vice President, Operations and Chief Financial Officer Dynavax Technologies Corporation 2929 Seventh Street, Suite 100 Berkeley, California 94710

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

Dear Ms. Smeltzer:

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

Sincerely,

Joel Parker Branch Chief