



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

DIVISION OF  
CORPORATION FINANCE

May 30, 2013

Via E-mail

Eddie Gray  
Chief Executive Officer  
Dynavax Technologies Corporation  
2929 Seventh Street, Suite 100  
Berkeley, CA 94710

**Re: Dynavax Technologies Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2012  
Filed March 8, 2013  
File No. 001-34207**

Dear Mr. Gray:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Pharmaceutical Partnerships and Other Funding Agreements, page 7 and  
Notes to Consolidated Financial Statements, page 60

1. Please provide draft disclosure to be included in your next Form 10-K that provides the following material information regarding each of the noted collaborations:
  - For the AstraZeneca agreement, please disclose the aggregate milestone payments remaining to be paid and provide more specific information about the royalty provisions. For example, you may either provide a range of royalties (within ten percent) or a statement that the percentage is in the single digits, teens, etc.
  - We note your statement on page 7 that under the GlaxoSmithKline agreement you will receive “tiered, up to double-digit royalties” on sales. Please provide a more narrow range for the royalties you will receive (within ten percent).

Mr. Eddie Gray  
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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Matthew Jones at (202) 551-3786 or me at (202) 551-3715 with any questions.

Sincerely,

/s/ Daniel Greenspan for

Jeffrey P. Riedler  
Assistant Director