



UNITED STATES
SECURITIES AND EXCHANGE
COMMISSION
STATION PLACE
100 F STREET, NE
WASHINGTON, DC 20549-2736

Office of FOIA Services

August 29, 2011

Addressee Masked
Street Address Masked
City Masked

Re: Freedom of Information Act (FOIA), 5 U.S.C. § 552
Request No. 11-05719-FOIA

Dear Name Masked:

This is a final response to your FOIA request, dated April 9, 2011 and received in this office on April 14, 2011, for certain records concerning Dendreon Corporation. By letter dated August 23, 2011 we acknowledged that you had narrowed your request to be solely for a copy of the Office of Inspector General report concerning Dendreon Corporation, OIG-521.

Access is granted to the subject report except for certain personal information under 5 U.S.C. § 552(b)(6) and (7)(C), 17 CFR § 200.80(b)(6) and (7)(iii). Under Exemption 6 the release of the redacted information would constitute a clearly unwarranted invasion of personal privacy. Under Exemption 7(C) release of the information could reasonably be expected to constitute an unwarranted invasion of personal privacy. Further, public identification of Commission staff could conceivably subject them to harassment and annoyance in the conduct of their official duties and in their private lives.

Further, we are withholding certain information within OIG-521 pursuant to 5 U.S.C. § 552(b)(7)(A), 17 CFR § 200.80(b)(7)(i). This exemption protects from disclosure information compiled for law enforcement purposes, the release of which could reasonably be expected to interfere with enforcement activities. Because the underlying circumstances may change, we may later disclose some of this information. If you wish, you may make another request six months from the date of this letter.

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You have the right to appeal our decision to our General Counsel under 5 U.S.C. § 552(a)(6), 17 CFR § 200.80(d)(5) and (6). Your appeal must be in writing, clearly marked "Freedom of Information Act Appeal," and should identify the requested records. The appeal may include facts and authorities you consider appropriate.

Send your appeal to the Office of FOIA Services of the Securities and Exchange Commission located at Station Place, 100 F Street NE, Mail Stop 2736, Washington, D.C. 20549, or deliver it to Room 1120 at that address. Also, send a copy to the SEC Office of the General Counsel, Mail Stop 9612, or deliver it to Room 1120 at the Station Place address.

If you have any questions, please contact me by email at sifordm@sec.gov or by telephone at (202) 551-7201. If you cannot reach me please contact Ms. Celia Winter by calling (202) 551-7900 or by sending an e-mail to foiapa@sec.gov.

Sincerely,



Mark P. Siford
FOIA/Privacy Act Attorney Advisor