



SANGAMO BIOSCIENCES, INC.  
501 CANAL BOULEVARD, SUITE A100  
RICHMOND, CALIFORNIA 94804

June 6, 2006

**VIA EDGAR AND FACSIMILE NO. 202-772-9217**

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Attention: Jeffrey P. Riedler  
Assistant Director  
Division of Corporation Finance

Re: Sangamo BioSciences, Inc.  
Registration Statement on Form S-3  
Filed May 26, 2006  
File No. 333-134516

Dear Mr. Riedler:

In accordance with Rule 461 under the Securities Act of 1933, as amended, Sangamo BioSciences, Inc. (the "Company") hereby requests the acceleration of the effective date of the above referenced Registration Statement so that it will become effective on Wednesday, June 7, 2006, at 5:00 p.m. Eastern Time, or as soon thereafter as practicable.

In connection therewith, the Company acknowledges that:

- Should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- The action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- The Company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

SANGAMO BIOSCIENCES, INC.

By: /s/ Edward O. Lanphier II  
Name: Edward O. Lanphier II  
Title: Chief Executive Officer

cc: Song P. Brandon, Division of Corporation Finance