

Mail Stop 4720

March 4, 2010

Mr. Edward O. Lanphier II
President and Chief Executive Officer
Sangamo Biosciences, Inc.
501 Canal Blvd, Suite A100
Richmond, California 94804

**Re: Sangamo Biosciences, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed on March 3, 2009
File No. 000-30171**

Dear Mr. Lanphier:

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

Sincerely,

Jeffrey P. Riedler
Assistant Director

cc: Scott D. Karchmer
Morgan, Lewis & Bockius LLP
One Market, Spear Street Tower
San Francisco, CA 94105-1596
Fax: 415-442-1001