Via Facsimile and U.S. Mail Mail Stop 6010

November 8, 2006

Ms. Katrina J. Church Executive Vice President, Legal Affairs General Counsel and Secretary Connetics Corporation 3160 Porter Drive Palo Alto, CA 94304

Re: Connetics Corporation

Form 10-K for Fiscal Year Ended December 31, 2005

File No. 000-27406

Dear Ms. Church:

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

Sincerely,

Joseph J. Roesler Accounting Branch Chief