



8 June 2006

**BY FACSIMILE (202-772-9217)**

Ms. Amy Bruckner  
Staff Accountant  
Securities and Exchange Commission  
Mail Stop 6010  
Washington, DC 20549

**Re: Connetics Corporation  
Form 10-K for Fiscal Year Ended December 31, 2005  
File No. 000-27406**

Dear Ms. Bruckner:

John Higgins forwarded your voice mail message yesterday. I apologize for any appearance of non-responsiveness on Connetics' side. As I advised Mr. Rosenberg in a voice mail on June 2, 2006, we did not receive a fax copy of the May 16, 2006 letter from the SEC. In fact, we did not receive the original until June 2, 2006. Mr. Higgins forwarded it to my office immediately, and I called Mr. Rosenberg that morning to alert the Division that we had just received the letter, that we were reviewing it, and that we would get back to you no later than the end of this week with our plan of compliance.

At this time, we anticipate being able to file a full response with your office next week. In the meantime, if you have additional questions please direct your comments to me at (650) 843-2843, or by email to [kchurch@connetics.com](mailto:kchurch@connetics.com).

Sincerely,

Katrina J. Church  
Exec. Vice President, Legal Affairs  
General Counsel and Secretary

Cc: Mr. John L. Higgins

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