

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 3, 2008

James A. Johnson  
Executive Vice President and  
Chief Financial Officer  
Zymogenetics, Inc.  
1201 Eastlake Avenue East  
Seattle, WA 98102

**Re: Zymogenetics, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**Form 10-Q for the quarterly period ended September 30, 2007**  
**Filed October 31, 2007**  
**File Number: 000-33489**

Dear Mr. Johnson:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief