

Mail Stop 6010

December 22, 2008

John F. Crowley  
President and Chief Executive Officer  
Amicus Therapeutics, Inc.  
6 Cedar Brook Drive  
Cranbury, NJ 08512

**Re: Amicus Therapeutics, Inc.  
Form 10-K  
Filed February 8, 2008  
File No. 001-33497**

Dear Mr. Crowley:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Compensation Discussion and Analysis

1. We note your statement on page 18 of your proxy statement that individual goals and objectives are established at the beginning of each year and are critical to ensuring that your compensation program rewards each executive based on his or her success relative to the specific goals for his or her role. Please describe each executive's individual goals and explain how the individual's achievement of these goals or failure to achieve these goals was used in determining the individual's salary increase, bonus and/or equity incentive awards. Please note, to

the extent these goals were quantified, the description of these goals should also be quantified.

2. Additionally, please revise the discussion of your corporate goals to provide a more detailed description. Your discussion should include a description of the goals that were not met and the to the extent that the goals were quantified when set, the discussion should also be quantified.

\* \* \*

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact Mike Rosenthal at 202-551-3674 or me at 202-551-3715 with any other questions.

Sincerely,

Jeffrey P. Riedler  
Assistant Director