

Mail Stop 3561

September 18, 2008

By U.S. Mail

Mr. Bernard F. Denoyer
Senior Vice President, Finance
Synergy Pharmaceuticals, Inc.
420 Lexington Avenue, Suite 1609
New York, New York 10170

**Re: Synergy Pharmaceuticals, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2007
File No. 333-131722**

Dear Mr. Denoyer:

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

Sincerely,

William Thompson
Accounting Branch Chief