

Mail Stop 3561

November 13, 2008

Gary S. Jacob, PhD
President and Acting Chief Executive Officer
Synergy Pharmaceuticals, Inc.
420 Lexington Avenue, Suite 1609
New York, New York 10170

Re: Synergy Pharmaceuticals, Inc.
Item 4.01 Form 8-K
Filed September 15, 2008
File No. 333-131722

Dear Dr. Jacob:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant