



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 12, 2011

Gary S. Jacob  
President and CEO  
Synergy Pharmaceuticals, Inc.  
420 Lexington Ave., Suite 1609  
New York, NY 10170

**Re: Synergy Pharmaceuticals, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**File No. 333-131722**

Dear Mr. Jacob:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief