



DIVISION OF  
CORPORATION FINANCE

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

October 16, 2017

Gary G. Gemignani  
Executive Vice President, Chief Financial Officer  
Synergy Pharmaceuticals Inc.  
420 Lexington Avenue  
Suite 2012  
New York, NY 10170

**Re: Synergy Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 1, 2017**  
**File No. 001-35268**

Dear Mr. Gemignani:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence by the staff.

Division of Corporation Finance  
Office of Healthcare & Insurance