



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

February 3, 2017

Jason Grenfell-Gardner  
President and Chief Executive Officer  
Teligent, Inc.  
105 Lincoln Ave.  
Buena, New Jersey 08310

**Re: Teligent, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed March 15, 2016**  
**File No. 001-08568**

Dear Mr. Grenfell-Gardner:

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 of action by the staff.

Sincerely,

/s/ Suzanne Hayes

Suzanne Hayes  
Assistant Director  
Office of Healthcare and Insurance

cc: Joel Papernik, Esq.  
Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.