

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 30, 2006

Phillip K. Yachmetz  
Senior Vice President – Corporate Strategy  
& General Counsel  
Savient Pharmaceuticals, Inc  
One Tower Center, 14<sup>th</sup> Floor  
East Brunswick, New Jersey 08816

**Re: Savient Pharmaceuticals, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2004**  
**Filed March 31, 2005**  
**Form 10-K - Amendment 2 for Fiscal Year Ended December 31, 2004**  
**Filed January 19, 2006**  
**Form 10-Q for the quarter ended March 31, 2005**  
**Filed May 10, 2005**  
**Form 10-Q – Amendment 1 for the quarter ended March 31, 2005**  
**Filed January 25, 2006**  
**File No. 000-15313**

Dear Mr. Yachmetz:

We have completed our review of the above Forms 10-K and 10-Q and have no further comments at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief