

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 18, 2009

Ms. Wendy A. Milici  
Principal Financial Officer  
Synvista Therapeutics, Inc.  
Suite 200  
221 West Grand Avenue  
Montvale, New Jersey 07645

**Re: Synvista Therapeutics, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**Filed on March 31, 2008**  
**File No. 001-16043**

Dear Ms. Milici:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief