



DIVISION OF  
CORPORATION FINANCE

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

January 16, 2018

Gil M. Labrucherie  
Senior Vice President and Chief Financial Officer  
Nektar Therapeutics  
455 Mission Bay Boulevard South  
San Francisco, California 94158

**Re: Nektar Therapeutics**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 1, 2017**  
**File No. 000-24006**

Dear Mr. Labrucherie:

We have completed our review of your filings. 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