



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2014

Via E-Mail

Bernard F. Denoyer  
Senior Vice President, Finance  
Synergy Pharmaceuticals Inc.  
420 Lexington Avenue  
Suite 2012  
New York, NY 10170

**Re: ContraVir Pharmaceuticals, Inc.  
Form 10-12G  
Filed August 8, 2013  
File No. 000-55020**

Dear Mr. Denoyer:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

*/s/ Daniel Greenspan for*

Jeffrey P. Riedler  
Assistant Director

cc: Via E-mail  
Jeffrey Fessler  
Sichenzia Ross Friedman Ference LLP  
61 Broadway, 32nd Floor  
New York, NY 10006