

Via Facsimile and U.S. Mail
Mail Stop 6010

November 27, 2006

Christopher G. Clement
President and Chief Executive Officer
Savient Pharmaceuticals, Inc.
One Tower Center, 14th Floor
East Brunswick, New Jersey 08816

**Re: Savient Pharmaceuticals, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed March 28, 2006
File Number: 000-15313**

Dear Mr. Clement:

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

Sincerely,

Jim Atkinson
Accounting Branch Chief