

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 23, 2009

Mr. Gil M. Labrucherie  
Senior Vice President, General Counsel and Secretary  
Nektar Therapeutics  
201 Industrial Road  
San Carlos, CA 94070

**Re: Nektar Therapeutics  
Form 10-K for the Year Ended December 31, 2007  
Filed February 29, 2008  
File No. 000-24006**

Dear Mr. Labrucherie:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director