



Nektar Therapeutics
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December 18, 2008

VIA FACSIMILE AND U.S. MAIL

Securities and Exchange Commission
Division of Corporate Finance
Washington, D.C. 20549
Attention: Nandini Acharya, Esq.

Re: Nektar Therapeutics. -- Form 10-K for the Year Ended December 31, 2007 (File No. 000-24006)

Dear Ms. Acharya:

We are in receipt of the letter dated December 10, 2008 (the "**Comment Letter**"), including comments from the staff of the Securities and Exchange Commission to the Form 10-K for the year ended December 31, 2007 (File No. 000-24006) filed by Nektar Therapeutics, a Delaware corporation, on February 29, 2008.

We will provide a response to the Comment Letter no later than January 16, 2009.

Please do not hesitate to call the undersigned at (650) 620-5990 or Jennifer A. DePalma, Esq. of O'Melveny & Myers LLP, legal counsel to Nektar Therapeutics, at (650) 473-2670, regarding this matter.

Sincerely,

/s/ Gil M. Labrucherie

GIL M. LABRUCHERIE
Senior Vice President, General Counsel & Secretary of Nektar Therapeutics

cc: Howard W. Robin, President and Chief Executive Officer of Nektar Therapeutics
Sam Zucker, Esq., O'Melveny & Myers LLP
Jennifer A. DePalma, Esq., O'Melveny & Myers LLP
