

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
October 2, 2014**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

Ligand Pharmaceuticals, Inc.

File No. 1-33093 - CF#31398

Ligand Pharmaceuticals, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on August 5, 2014.

Based on representations by Ligand Pharmaceuticals, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

Exhibit 10.1	through May 21, 2016
Exhibit 10.2	through August 5, 2024
Exhibit 10.3	through December 31, 2017
Exhibit 10.4	through August 5, 2024

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields
Secretary