



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4546

February 14, 2017

VIA E-mail

Mr. Matthew Korenberg
Vice President Finance and Chief Financial Officer
Ligand Pharmaceuticals, Inc.
3911 Sorrento Valley Boulevard
Suite 110
San Diego, CA 92121

**Re: Ligand Pharmaceuticals, Inc.
Form 8-K Filed November 3, 2016
File No. 001-33093**

Dear Mr. Korenberg:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kevin W. Vaughn

Kevin W. Vaughn
Accounting Branch Chief
Office of Healthcare and Insurance