

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
July 31, 2008**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES ACT OF 1933**

Salix Pharmaceuticals, Ltd.

File No. 333-33781 - CF#22289

Salix Pharmaceuticals, Ltd. submitted an application under Rule 406 requesting an extension of a previous grant of confidential treatment for information it excluded from an Exhibit to a Form S-1 registration statement filed on August 15, 1997.

Based on representations by **Salix Pharmaceuticals, Ltd.** 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 exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.11 through January 1, 2011

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

Patti J. Dennis
Chief, Office of Disclosure Support