

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
June 23, 2014**

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

Salix Pharmaceuticals, Ltd.

File No. 0-23265 - CF#30989

Salix Pharmaceuticals, Ltd. submitted an application under Rule 24b-2 requesting an extension of prior grants of confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on May 10, 2011, and a Form 10-K filed on February 28, 2012.

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 exhibits will not be released to the public for the time periods specified:

Exhibit	to Form	Filed on	Confidential Treatment Granted
10.80	10-Q	May 10, 2011	through May 11, 2017
10.84	10-Q	May 10, 2011	through May 11, 2017
10.91	10-K	February 28, 2012	through May 31, 2016

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

Kevin M. O'Neill
Deputy Secretary