## UNITED STATES SECURITIES AND EXCHANGE COMMISSION September 8, 2010

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

Triangle Pharmaceuticals, Inc.

File No. 333-11793 - CF#25437

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Gilead Sciences, Inc. (successor to Triangle Pharmaceuticals, Inc.) submitted an application under Rule 406 requesting an extension of a previous grant of confidential treatment for information Triangle Pharmaceuticals, Inc. excluded from the Exhibits to a Form S-1filed on September 11, 1996.

Based on representations by Gilead Sciences, 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 exhibit will not be released to the public for the time period specified:

Exhibit 10.22

through July 21, 2015

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

Pamela Howell Special Counsel