

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
May 2, 2011**

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

**Elite Pharmaceuticals, Inc.**

**File No. 001-15697 - CF#26023**

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Elite 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 November 15, 2010.

Based on representations by Elite 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 10.6	through December 31, 2015
Exhibit 10.7	through June 30, 2011
Exhibit 10.8	through November 15, 2020
Exhibit 10.9	through November 15, 2020

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

Sonia Gupta Barros  
Special Counsel