

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

July 9, 2012

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

POZEN Inc.

File No. 000-31719 - CF# 28083

POZEN Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on March 9, 2012, as amended on June 29, 2012.

Based on representations by POZEN 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 period specified:

| | |
|---------------|---------------------------|
| Exhibit 10.38 | through December 19, 2015 |
| Exhibit 10.39 | through December 19, 2015 |

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

Pamela Howell
Special Counsel