

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
June 23, 2010**

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

**Endo Pharmaceuticals Holdings Inc.**

**File No. 333-39040 - CF# 25236**

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Endo Pharmaceuticals Holdings Inc. submitted an application under Rule 406 requesting an extension of a previous grant of confidential treatment for information it excluded from the Exhibits to a Form S-4 registration statement filed on June 9, 2000.

Based on representations by Endo Pharmaceuticals Holdings 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(s) will not be released to the public for the time period(s) specified:

Exhibit 10.10	through December 31, 2016
Exhibit 10.14	through December 31, 2016

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

Daniel Greenspan  
Special Counsel