

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
SEPTEMBER 21, 2012**

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

**Endo Health Solutions, Inc.**

**File No. 333-39040 - CF#28567**

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Endo Health Solutions, 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, as amended.

Based on representations by Endo Health Solutions, 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 10.16                      through September 30, 2013

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

Jennifer Riegel  
Special Counsel