

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
October 15, 2013**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES ACT OF 1933 AND  
THE SECURITIES EXCHANGE ACT OF 1934**

**Santarus, Inc.**

**File No. 333-111515 and 000-50651- CF#30185**

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Santarus, Inc. submitted an application under Rules 406 and Rule 24b-2 requesting extension of prior grants of confidential treatment for information it excluded from the Exhibits to a Form S-1 filed on December 23, 2003, as amended, and multiple '34 Act reports filed between August 6, 2007 and March 4, 2010.

Based on representations by Santarus, 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:

<b>Exhibit</b>	<b>to Form</b>	<b>Filed on</b>	<b>Confidential Treatment Granted</b>
10.5	S-1	December 23, 2003	through September 25, 2015
10.4	10-Q	August 6, 2007	through September 25, 2015
10.5	10-Q	August 6, 2007	through September 25, 2015
10.8	10-K	March 6, 2009	through September 25, 2015
10.9	10-K	March 4, 2010	through September 25, 2015

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

Elizabeth M. Murphy  
Secretary