

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
June 9, 2008

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ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934

Barrier Therapeutics, Inc.  
File No. 000-50680- CF# 21708  
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Barrier Therapeutics, 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 12, 2008.

Based on representations by Barrier Therapeutics, 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 will not be released to the public for the time period specified:

Exhibit 10.44      through March 12, 2018

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

Michael McTiernan  
Special Counsel