

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
January 7, 2014**

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

**Receptos, Inc.**

**File Nos. 001-35900 and 333-187737**

**CF#30509**

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Receptos, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from Exhibit 10.1 to Form 8-K filed on December 10, 2013. The application also included a request for an extension of a previous grant of confidential treatment under Rule 406 for information it excluded from Exhibit 10.22 to Form S-1 filed on April 4, 2013, as amended.

Based on representations by Receptos, 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:

Exhibit 10.1 to Form 8-K filed December 10, 2013	through June 28, 2015
Exhibit 10.22 to Form S-1 filed April 4, 2013	through June 28, 2015

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

Elizabeth M. Murphy  
Secretary