UNITED STATES SECURITIES AND EXCHANGE COMMISSION March 20, 2023

ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

Novan, Inc.

File No. 1-37880 - CF#36902

Novan, Inc. submitted an application under Rule 24b-2 requesting an extension of a previous grant of confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on November 5, 2018.

Based on representations by Novan, 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 10.1 through March 20, 2026

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

Dana Hartz Chief, Knowledge Management Office