

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
December 26, 2012**

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

RedHill Biopharma Ltd.

File No. 001-35773 - CF#28863

RedHill Biopharma Ltd. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 20-F filed on December 26, 2012.

Based on representations by RedHill Biopharma Ltd. 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 4.1	through September 18, 2015
Exhibit 4.3	through September 18, 2015
Exhibit 4.4	through September 12, 2022
Exhibit 4.5	through September 18, 2015
Exhibit 4.6	through September 12, 2022
Exhibit 4.7	through September 12, 2022
Exhibit 4.12	through September 18, 2015
Exhibit 4.13	through September 18, 2015
Exhibit 4.14	through September 12, 2022
Exhibit 4.15	through September 18, 2015

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

Dan Greenspan
Legal Branch Chief