

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
August 7, 2017**

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

**Parnell Pharmaceuticals Holdings Ltd.**

**File No. 001-36494 - CF#34515**

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Parnell Pharmaceuticals Holdings Ltd. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 6-K filed on November 30, 2016, as amended on August 3, 2017.

Based on representations by Parnell Pharmaceuticals Holdings 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 exhibit will not be released to the public for the time period specified:

Exhibit 10.1                      through November 22, 2020

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

Brent J. Fields  
Secretary