

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
April 29, 2013**

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

**Elan Corporation, plc**

**File No. 1-13896 - CF#29302**

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Elan Corporation, plc submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 20-F filed on February 12, 2013.

Based on representations by Elan Corporation, plc 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 4(c)(31) through February 12, 2016

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

Tom Kluck  
Legal Branch Chief