

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 14, 2006

Mr. David E. Robinson  
Chairman of the Board, President,  
Chief Executive Officer and Director  
Ligand Pharmaceuticals Incorporated  
10275 Science Center Drive  
San Diego, CA 92121-1117

**Re: Ligand Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2004**  
**Filed November 18, 2005**  
**Form 10-K for the Fiscal Year Ended December 31, 2003**  
**Filed March 12, 2004**  
**File No. 000-20720**

Dear Mr. Robinson,

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant