

Via Facsimile and U.S. Mail  
Mail Stop 4720

September 21, 2009

John P. Sharp  
Vice President, Finance and  
Chief Financial Officer  
Ligand Pharmaceuticals, Inc.  
10275 Science Center Drive  
San Diego, CA 92121-1117

**Re: Ligand Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**File Number: 001-33093**

Dear Mr. Sharp,

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

Sincerely,

Carlton E. Tartar  
Accounting Branch Chief