



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

January 13, 2021

Matthew Korenberg  
Chief Financial Officer  
LIGAND PHARMACEUTICALS INC  
3911 Sorrento Valley Boulevard  
Suite 110  
San Diego, California 92121

**Re: LIGAND PHARMACEUTICALS INC**  
**Form 10-K for the Year Ended December 31, 2019**  
**Filed February 27, 2020**  
**File No. 001-33093**

Dear Mr. Korenberg:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences