

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
June 27, 2017**

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

Ligand Pharmaceuticals Incorporated

File No. 1-33093 - CF#35183

Ligand Pharmaceuticals Incorporated submitted an application under Rule 24b-2 requesting an extension of a previous grant of confidential treatment for information it excluded from the Exhibits to Forms 10-Q filed on August 5, 2014 and August 5, 2015.

Based on representations by Ligand Pharmaceuticals Incorporated 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 exhibits will not be released to the public for the time periods specified:

Exhibit	to Form	Filed on	Confidential Treatment Granted
10.1	10-Q	August 5, 2014	through May 21, 2018
10.2	10-Q	August 5, 2015	through May 21, 2018

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

Brent J. Fields
Secretary