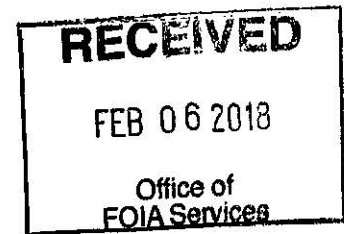


February 06 2018

US Securities & Exchange Commission  
Office of FOIA and Privacy Act Operations  
100 F Street, NE Mail Stop 5100  
Washington, DC 20549-5100



Dear FOIA Office:

Under the Freedom of Information Act (FOIA), please send a copy of the following:

**A copy of: Exhibit: 10.27 to the form S-1 filed by Regulus Therapeutics Inc. on August 17, 2012**

In the event confidential treatment has not expired provide the specific date for which confidential treatment is still in effect. I do not need a copy of the order. We authorize up to

\$61.00 in processing fees. Thank You,

**Paul D'Souza**  
Editor - Deals

**Clarivate Analytics** Friars House, 160 Blackfriars Road London, UK SE1 8EZ  
Phone: +44-2074334789  
[paul.dsouza@clarivate.com](mailto:paul.dsouza@clarivate.com)



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
STATION PLACE  
100 F STREET, NE  
WASHINGTON, DC 20549-2465

Office of FOIA Services

February 9, 2018

Mr. Paul D'Souza  
Clarivate Analytics  
160 Blackfriars Road  
London, UK SE1 8EZ

RE: Freedom of Information Act (FOIA), 5 U.S.C. § 552  
Request No. 18-02332-E

Dear Mr. D'Souza:

This letter is in response to your request, dated and received in this office on February 6, 2018, for Exhibit 10.27 to the Form S-1, filed by Regulus Therapeutics, Inc. on August 17, 2012.

The Commission extended confidential treatment to Exhibit 10.27 to the Form S-1 under Rule 24b-2 of the Securities and Exchange Act of 1934 through June 22, 2018. Since confidential treatment has been extended, we are providing the expiration date(s) from the relevant CT order(s) as requested.

If you have any questions, please contact me at [fultonc@sec.gov](mailto:fultonc@sec.gov) or (202) 551-8186. You may also contact me at [foiapa@sec.gov](mailto:foiapa@sec.gov) or (202) 551-7900. You also have the right to seek assistance from a FOIA Public Liaison, Lizzette Katilius at (202) 551-7900.

Sincerely,

A handwritten signature in cursive script that reads "Charlotte Fulton".

Charlotte Fulton  
FOIA Research Specialist