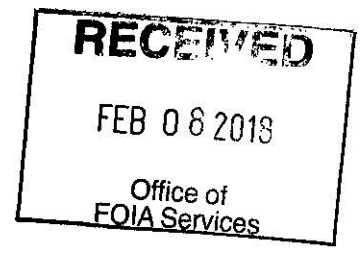


18-02382 - E

February 08 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: 10.44 to the form S-1/A filed by Reliant Pharmaceuticals, Inc. on October 26, 2007**

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 09, 2018

Mr. Paul D'Souza  
Clarivate Analytics  
160 Blackfriars Road  
London, UK SE18EZ

Re: Freedom of Information Act (FOIA), 5 U.S.C. § 552  
Request No. 18-02382-E

Dear Mr. D'Souza:

This letter is in response to your request, dated and received in this office on February 08, 2018, for information regarding Exhibit 10.44 to the Form S-1/A filed by Reliant Pharmaceuticals, Inc. on October 26, 2007.

According to our records, the company withdrew the subject registration statement on November 21, 2007. For your information, exhibits to filings that have been withdrawn are typically destroyed pursuant to Rule 406(e); consequently, we consider the requested exhibit to have been destroyed. Therefore, we have no records responsive to your request.

If you still have reason to believe that the SEC maintains the type of information you seek, please provide us with additional information, which could prompt another search. Otherwise, we conclude that no responsive information exists and we consider this request to be closed.

You have the right to appeal the adequacy of our search or finding of no responsive information to the SEC's General Counsel under 5 U.S.C. § 552(a)(6), 17 CFR § 200.80(d)(5)(iv). The appeal must be received within ninety (90) calendar days of the date of this adverse decision. Your appeal must be in writing, clearly marked "Freedom of Information Act Appeal," and should identify the requested records. The appeal may include facts and authorities you consider appropriate.

You may file your appeal by completing the online Appeal form located at [https://www.sec.gov/forms/request\\_appeal](https://www.sec.gov/forms/request_appeal), or mail your appeal to the Office of FOIA Services of the Securities and Exchange Commission located at Station Place, 100 F Street NE,

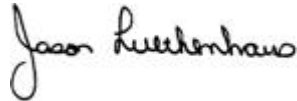
Paul D'Souza  
February 09, 2018  
Page 2

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Mail Stop 2465, Washington, D.C. 20549, or deliver it to Room 1120 at that address. Also, send a copy to the SEC Office of the General Counsel, Mail Stop 9612, or deliver it to Room 1120 at the Station Place address.

If you have any questions, please contact me at [Luetkenhausj@SEC.GOV](mailto:Luetkenhausj@SEC.GOV) or (202) 551-8352. 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 Aaron Taylor at (202) 551-7900 as a FOIA Public Liaison for this office, or contact the Office of Government Information Services (OGIS) for dispute resolution services. OGIS can be reached at 1-877-684-6448 or [Archives.gov](http://Archives.gov) or via e-mail at [ogis@nara.gov](mailto:ogis@nara.gov).

Sincerely,



Jason Luetkenhaus  
Lead FOIA Research Specialist