18-03/34-E

Madison, Wilton

From:

Mark Edwards < medwards@biosciadvisors.com>

Sent:

Sunday, March 11, 2018 11:44 AM

To:

foiapa

Subject:

FOIA Request

DESCRIPTION

MAR 1 2 2018

Office of FOIA Services

I would like to request access to Exhibit 10.114 to the 12/31/10 10-K, filed by Ligand Pharmaceuticals, Inc. on 3/3/2011. Confidential treatment was sought as to certain portions when initially filed with the Commission.

In the event that confidential treatment has not expired or has been extended, I further request that you send me the expiration date(s) from the relevant CT order(s) so I will know when I should resubmit my request.

I authorize up to \$61 in search and retrieval fees. Please send the exhibit(s) by PDF if possible.

Sincerely,

Mark

Mark G Edwards
Managing Director
Bioscience Advisors
2855 Mitchell Dr., Suite 103
Walnut Creek, CA 94598
medwards@biosciadvisors.com
925 954-1397



UNITED STATES SECURITIES AND EXCHANGE COMMISSION

STATION PLACE 100 F STREET, NE WASHINGTON, DC 20549-2465

Office of FOIA Services

April 25, 2018

Mr. Mark Edwards Bioscience Advisors 2855 Mitchell Dr., Suite 103 Walnut Creek, CA 94598

Re: Freedom of Information Act (FOIA), 5 U.S.C. § 552

Request No. 18-03136-E

Dear Mr. Edwards:

This letter is in response to your request, dated March 11, 2018, and received in this office on March 12, 2018, for information regarding Exhibit 10.114 to the December 31, 2010, 10-K, filed by Ligand Pharmaceuticals, Inc., on March 3, 2011.

A confidential treatment application is pending for the subject exhibit. Pursuant to Rules 406(c) and 24b-2(c), the exhibit cannot be released while the application is pending. Please monitor EDGAR for issuance of the order and new expiration date.

If you consider this response to be a denial of your request or an adverse determination for any other reason, you have the right to appeal 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, or mail your appeal to the Office of FOIA Services of the Securities and Exchange Commission located at Station Place, 100 F Street NE, 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.

Mark Edwards April 25, 2018 Page 2

If you have any questions, please contact me at johnsonee@sec.gov or (202) 551-8350. You may also contact me at 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 or via e-mail at ogis@nara.gov.

Sincerely,

For T

Everene Johnson

FOIA Research Specialist