UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CORRECTED ORDER July 8, 2014

ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES ACT OF 1933
AND
UNDER THE SECURITIES EXCHANGE ACT OF 1934

Santarus, Inc.
File No. 333-111515, 000-50651 - CF#30741

Salix Pharmaceuticals, Ltd.
File No. 000-23265 – CF#31312

Salix Pharmaceuticals, Ltd. (successor to Santarus, Inc.) submitted an application under Rule 406 requesting an extension of a previous grant of confidential treatment for information it excluded from the Exhibits to a Form S-1 registration statement filed on December 23, 2003 as amended. Salix Pharmaceuticals, Ltd. (successor to Santarus, Inc.) also requested under Rule 24(b)-2 an extension of a previous grant of confidential treatment for information it excluded from an Exhibit to a Quarterly Report on Form 10-Q filed November 2, 2007. Salix also refiled Exhibit 10.2 with reduced redactions as exhibit 10.54 to its 10-K on February 28, 2014.

Based on representations by Salix Pharmaceuticals, Ltd. 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:

Santaurus Inc.
Exhibit 10.1 to the 10-Q filed November 2, 2007 through February 20, 2024
Exhibit 10.2 to the S-1 filed December 23, 2003 through February 20, 2024
Exhibit 10.3 to the S-1 filed December 23, 2003 through February 20, 2024

Salix Pharmaceuticals, Ltd.
Exhibit 10.54 to the 10-K filed February 28, 2014 through February 30, 2024

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

Kevin M. O'Neill
Deputy Secretary