## UNITED STATES SECURITIES AND EXCHANGE COMMISSION January 20, 2010

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

## Regan Holding Corp.

File No. 0-19704 - CF#24214

**Regan Holding Corp.** submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 8-K filed on January 1, 2004.

Based on representations by **Regan Holding Corp.** 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 exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.2 through December 31, 2010

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

Daniel S. Greenspan Special Counsel