## UNITED STATES SECURITIES AND EXCHANGE COMMISSION September 27, 2011

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

## NPS Pharmaceuticals, Inc.

File No. 0-23272 - CF#27292

**NPS Pharmaceuticals, Inc.** submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 8K filed on August 15, 2011.

Based on representations by **NPS Pharmaceuticals, Inc.** 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 10.1 through August 15, 2021

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

Christian Windsor Special Counsel