## UNITED STATES SECURITIES AND EXCHANGE COMMISSION April 21, 2014

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

NPS Pharmaceuticals, Inc.

File No. 000-23272 - CF#30679

NPS Pharmaceuticals, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on February 18, 2014.

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 exhibits will not be released to the public for the time periods specified:

Exhibit 10.32 through February 18, 2024 Exhibit 10.34 through September 7, 2022

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

Kevin M. O'Neill Deputy Secretary