UNITED STATES SECURITIES AND EXCHANGE COMMISSION

June 17, 2008

ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES ACT OF 1934

Discovery Laboratories, Inc. File No. 000-26422 CF# 22080

Discovery Laboratories, Inc. submitted an application under rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on May 9, 2008.

Based on representations by Discovery Laboratories, 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 10.4 | th |
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| Exhibit 10.5 | th |

through March 28, 2018 through March 28, 2018

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

Christian Windsor Special Counsel