

Via Facsimile and U.S. Mail
Mail Stop 6010

August 13, 2007

Bruce L. Downey
Chairman of the Board and
Chief Executive Officer
Barr Pharmaceuticals, Inc.
400 Chestnut Ridge Road
Woodcliff Lake, NJ 07677-7668

Re: Barr Pharmaceuticals, Inc.
Form 10-K/T for the transition period from July 1, 2006 to December 31, 2006
Filed March 1, 2007
File Number: 001-09860

Dear Mr. Downey:

We have completed our review of your Form 10-K/T and have no further comments at this time.

Sincerely,

Jim Atkinson
Accounting Branch Chief