

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 28, 2008

Ms. Carolyn J. Logan  
President and Chief Executive Officer  
Salix Pharmaceuticals, Ltd.  
1700 Perimeter Park Drive  
Morrisville, North Carolina 27560

**Re: Salix Pharmaceuticals, Ltd.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 15, 2007**  
**Form 10-Q for the Period Ended September 30, 2007**  
**Filed November 9, 2007**  
**File No. 000-23265**

Dear Ms. Logan:

We have completed our review of your Forms 10-K and 10-Q and have no further comments at this time.

Sincerely,

Suzanne Hayes  
Branch Chief