

Via Facsimile and U.S. Mail
Mail Stop 6010

August 8, 2006

Mr. Brian A. Markison
President and Chief Executive Officer
King Pharmaceuticals, Inc.
501 Fifth Street
Bristol, TN 37620

Re: King Pharmaceuticals, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
File No. 1-15875

Dear Mr. Markison:

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

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief
Accountant