



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

October 5, 2010

Joseph Squicciarino  
Chief Financial Officer  
King Pharmaceuticals, Inc.  
501 Fifth Street  
Bristol, Tennessee 37620

**Re: King Pharmaceuticals, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**File No. 001-15875**

Dear Mr. Squicciarino:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief