

Via Facsimile and U.S. Mail
Mail Stop 6010

November 6, 2008

Mr. Jeffrey H. Cooper
Senior Vice President, Chief Financial Officer
BioMarin Pharmaceutical Inc.
105 Digital Drive
Novato, CA 94949

**Re: BioMarin Pharmaceutical Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
File No. 0-26727**

Dear Mr. Cooper:

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

Sincerely,

Gustavo A. Rodriguez
Branch Chief