



DIVISION OF
CORPORATION FINANCE

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

October 13, 2010

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, 2009
Filed February 26, 2010
Proxy Statement on Schedule 14A
Filed March 26, 2010
File Number: 000-26727

Dear Mr. Cooper:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Melissa Rocha
Accounting Branch Chief