



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4546

May 25, 2017

Via E-mail

Mr. Daniel Spiegelman
Executive Vice President and Chief Financial Officer
BioMarin Pharmaceutical, Inc.
770 Lindero Street
San Rafael, CA 94901

**Re: BioMarin Pharmaceutical, Inc.
Form 10-K for Fiscal Year Ended December 31, 2016
Filed February 27, 2017
File No. 001-26727**

Dear Mr. Spiegelman:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Angela M. Connell

Angela M. Connell
Accounting Branch Chief
Office of Healthcare and Insurance