



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

November 19, 2009

K. Thomas Bailey  
Chief Financial Officer  
Angiotech Pharmaceuticals, Inc.  
1618 Station Street  
Vancouver, B.C. Canada V6A 1B6

**Re: Angiotech Pharmaceuticals, Inc.  
Forms 10-K and 10-K/A for the fiscal year ended December 31, 2008  
Filed March 16 2009, March 23, 2009 and November 6, 2009  
File No. 000-30334**

Dear Mr. Bailey:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio  
Accounting Branch Chief