

Mail Stop 6010

May 13, 2008

Caroline B. Manogue, Esquire  
Executive Vice President, Chief Legal Officer and Secretary  
Endo Pharmaceuticals Holdings, Inc.  
100 Endo Boulevard  
Chadds Ford, Pennsylvania 19317

**Re: Endo Pharmaceuticals Holdings, Inc.  
Preliminary proxy statement filed May 2, 2008  
File No. 1-15989**

Dear Ms. Manogue:

We have completed our review of your preliminary proxy statement and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director