

Via Facsimile and U.S. Mail
Mail Stop 6010

July 28, 2008

Mr. Charles A Rowland, Jr.
Executive Vice President, Chief Financial Officer
and Treasurer
Endo Pharmaceuticals Holdings, Inc.
100 Endo Boulevard
Chadds Ford, Pennsylvania 19317

**Re: Endo Pharmaceuticals Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Form 10-Q for the Quarterly Period Ended March 31, 2008
File No. 1-15989**

Dear Mr. Rowland:

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

Sincerely,

Jim Rosenberg
Senior Assistant Chief
Accountant