

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