



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

DIVISION OF  
CORPORATION FINANCE

September 28, 2010

David P. Holveck  
President and Chief Executive Officer  
Endo Pharmaceuticals Holdings Inc.  
100 Endo Boulevard  
Chadds Ford, Pennsylvania 19317

**Re: Endo Pharmaceuticals Holdings Inc.  
Form 10-K for the year ended 12/31/2009  
Definitive Proxy Statement on Schedule 14A  
Supplemental Response filed July 29, 2010  
File No. 001-15989**

Dear Mr. Holveck:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director