

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 22, 2008

Mr. Dean J. Mitchell  
Chief Executive Officer  
Alpharma, Inc.  
440 U.S. Highway 22 East  
Bridgewater, NJ 08807

**Re: Alpharma, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**Forms 10-Q for the Quarter Ended June 30, 2008**  
**File No. 001-08593**

Dear Mr. Mitchell:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief