

Mail Stop 6010

April 16, 2008

Mr. Joseph C. Papa  
Chairman and Chief Executive Officer  
Perrigo Company  
515 Eastern Avenue  
Allegan, MI 49010

**Re: Perrigo Company  
Supplemental Response No. 2 to Comments Regarding Form 10-K for  
Fiscal Year ended June 30, 2007  
Filed April 11, 2007  
File No. 000-19725**

Dear Mr. Papa:

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

Sincerely,

Jeffrey Riedler  
Assistant Director