

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 13, 2008

Mr. Richard P. Lindsay  
VP, CFO, Secretary & Treasurer  
Bentley Pharmaceuticals, Inc.  
Bentley Park  
2 Holland Way  
Exeter, New Hampshire 03833

**Re: Bentley Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 15, 2007**  
**File No. 1-10581**

Dear Mr. Lindsay:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief