

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 17, 2006

Jeffrey L. Edwards  
Chief Financial Officer  
Allergan, Inc.  
2525 Dupont Drive  
Irvine, CA 92612

**Re: Allergan, Inc.**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2006**  
**Filed August 9, 2006**  
**File No. 001-10269**

Dear Mr. Edwards:

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

Sincerely,

Kevin Woody  
Branch Chief