

Mail Stop 6010

May 15, 2008

David E.I. Pyott  
Chairman of the Board and Chief Executive Officer  
Allergan, Inc.  
2525 Dupont Drive  
Irvine, California 92612

**Re: Allergan, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**Filed February 28, 2008**  
**File No. 001-10269**

Dear Mr. Pyott:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director

cc: James W. Sytsma  
Jon Beeson  
Latham & Watkins LLP  
650 Town Center Drive, 20th Floor  
Costa Mesa, California 92626-1925