

Via Facsimile and U.S. Mail  
Mail Stop 4720

May 13, 2010

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

**Re: Allergan, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 26, 2010**  
**File Number: 001-10269**

Dear Mr. Edwards:

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

Sincerely,

Joel Parker  
Accounting Branch Chief