

Via Facsimile and U.S. Mail  
Mail Stop 4720

September 21, 2009

Lawrence A. Kenyon  
Chief Financial Officer  
Par Pharmaceutical Companies, Inc.  
300 Tice Boulevard  
Woodcliff Lake, NJ 07677

**Re: Par Pharmaceutical Companies, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**File Number: 001-10827**

Dear Mr. Kenyon,

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

Sincerely,

Carlton E. Tartar  
Accounting Branch Chief