

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 25, 2006

Charles P. Slacik  
Executive Vice President  
And Chief Financial Officer  
Watson Pharmaceuticals, Inc.  
311 Bonnie Circle  
Corona, California 92880-2882

**Re:   Watson Pharmaceuticals, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 10, 2006**  
**File No. 001-13305**

Dear Mr. Slacik:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief