

Via Facsimile  
Mail Stop 6010

August 12, 2008

Mark W. Durand  
Senior Vice President and Chief Financial Officer  
Watson Pharmaceuticals, Inc.  
311 Bonnie Circle  
Corona, California 92880

Re: Watson Pharmaceuticals, Inc.  
Form 10-K for the Year Ended December 31, 2007  
Filed February 25, 2008  
File No. 001-13305

Dear Mr. Durand:

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

Sincerely,

Jeffrey P. Riedler  
Associate Director