

Via Facsimile and U.S. Mail  
Mail Stop 4720

September 21, 2009

Mark W. Durand  
SVP & Chief Financial Officer  
Watson Pharmaceuticals Inc.  
311 Bonnie Circle  
Corona, CA 92880-2882

**Re:   Watson Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**File No. 1-13305**

Dear Mr. Durand:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief