

Via Facsimile and U.S. Mail  
Mail Stop 4720

May 20, 2010

R. Todd Joyce  
Senior Vice President and Chief Financial Officer  
Watson Pharmaceuticals, Inc.  
311 Bonnie Circle  
Corona, CA 92880-2882

**Re:   Watson Pharmaceuticals, Inc.**  
**Form 10-K for the Year Ended December 31, 2009**  
**Filed March 1, 2010**  
**File No. 001-13305**  
**DEF14 A**  
**Filed March 29, 2010**  
**File No. 001-13305**

Dear Mr. Joyce:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director