

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 23, 2006

Mr. Charles A. Rowland, Jr.  
Senior Vice President – Chief Financial Officer  
Biovail Corporation  
7150 Mississauga Road  
Mississauga, Ontario L5N 8M5  
CANADA

**Re: Biovail Corporation**  
**Form 20-F for Fiscal Year Ended December 31, 2004**  
**Form 6-K filed August 12, 2004**  
**File No. 001-14956**

Dear Mr. Rowland:

We have completed our review of your Forms 20-F and 6-K and have no further comments at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief