

Mail Stop 4720

March 15, 2010

Ms. Margaret Mulligan
Senior Vice President and
Chief Financial Officer
Biovail Corporation
7150 Mississauga Road
Mississauga, Ontario
Canada, L5N 8M5

Re: Biovail Corporation
Form 20-F for the Period Ended December 31, 2008
Filed March 17, 2009
File No. 001-14956

Dear Ms. Mulligan:

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

Sincerely,

Jeffrey P. Riedler
Assistant Director