



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

September 13, 2019

Via E-mail

Joseph C. Papa
Chief Executive Officer and
Chairman of the Board
Bausch Health Companies Inc.
2150 St. Elzéar Blvd. West
Laval, Québec H7L 4A8, Canada

**Re: Bausch Health Companies Inc.
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed February 20, 2019
File No. 1-14956**

Dear Mr. Papa:

We refer you to our comment letter dated August 8, 2019, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Suzanne Hayes
Assistant Director
Division of Corporation Finance