

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 27, 2006

Timothy C. Tyson  
President and Chief Executive Officer  
Valeant Pharmaceuticals International  
3300 Hyland Avenue  
Costa Mesa, CA 92626

**Re:   Valeant Pharmaceuticals International**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Form 10-Q for the Quarterly Period Ended June 30, 2006**  
**File Number: 001-11397**

Dear Mr. Tyson:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief