

Via Facsimile and U.S. Mail  
Mail Stop 6010

September 25, 2008

Mr. Michael Pearson  
Chairman and Chief Executive Officer  
Valeant Pharmaceuticals International  
One Enterprise  
Aliso Viejo, CA 92656

**Re: Valeant Pharmaceuticals International  
Form 10-K for the Year Ended December 31, 2007  
Filed March 17, 2008  
File No. 001-11397**

Dear Mr. Pearson:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief