

Mail Stop 6010

July 10, 2007

Efrain Rivera
Bausch & Lomb Incorporated
Chief Financial Officer
One Bausch & Lomb Place
Rochester, New York 14604-2701

**RE: Bausch & Lomb Incorporated
Form 10-K for the fiscal year ended December 31, 2006
Filed April 25, 2007
File No. 0001-04105**

Dear Mr. Rivera:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant