Via Facsimile and U.S. Mail Mail Stop 6010

January 31, 2008

Mr. Jeffrey H. Cooper Chief Financial Officer BioMarin Pharmaceutical, Inc. 105 Digital Drive Novato, CA 94949

Re: BioMarin Pharmaceutical, Inc. Form 10-K for the Fiscal Year Ended December 31, 2006 Form 10-Q for the quarterly period ended September 30, 2007 File No. 000-26727

Dear Mr. Cooper:

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

Sincerely,

Jim Atkinson Accounting Branch Chief