Via Facsimile and U.S. Mail Mail Stop 6010

November 6, 2008

Mr. Jeffrey H. Cooper Senior Vice President, 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, 2007 File No. 0-26727

Dear Mr. Cooper:

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

Sincerely,

Gustavo A. Rodriguez Branch Chief