

Via Facsimile and U.S. Mail  
Mail Stop 6010

May 30, 2008

Mr. Edward J. Borkowski  
Executive Vice President and Chief Financial Officer  
Mylan, Inc.  
1500 Corporate Drive  
Canonsburg, PA 15317

**Re: Mylan, Inc.  
Form 10-K/A for the Transition Period from April 1, 2007 through  
December 31, 2007  
Filed March 7, 2008  
File No. 1-09114**

Dear Mr. Borkowski:

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

Sincerely,

Carlton E. Tartar  
Branch Chief