Via Facsimile and U.S. Mail Mail Stop 4720

October 14, 2009

Mr. Daniel C. Rizzo, Jr. Senior Vice President and Corporate Controller 1500 Corporate Drive, Canonsburg, PA 15317

Re: Mylan Inc. Form 10-K for the Fiscal Year Ended December 31, 2008 File Number: 001-09114

Dear Mr. Rizzo,

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

Sincerely,

Carlton E. Tartar Accounting Branch Chief