Via Facsimile and U.S. Mail Mail Stop 4720

April 7, 2010

Joseph C. Papa Chairman, President and Chief Executive Officer Perrigo Company 515 Eastern Avenue Allegan, MI 49010

**Re:** Perrigo Company

Form 10-K for the Year Ended June 27, 2009

Filed August 18, 2009 File No. 000-19725

DEF14A

Filed September 22, 2009

File No. 000-19725

Dear Mr. Papa:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler Assistant Director