

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

June 10, 2014

<u>Via E-mail</u> Jeffrey L. Edwards Executive Vice President, Finance and Business Development, Chief Financial Officer Allergan, Inc. 2525 Dupont Drive Irvine, CA 92612

> Re: Allergan, Inc. Form 10-K for the Fiscal Year Ended December 31, 2013 Filed February 25, 2014 File No. 001-10269

Dear Mr. Edwards:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Joel Parker

Joel Parker Accounting Branch Chief