



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

October 31, 2016

Via E-mail

Mr. Paul S. Herendeen  
Executive Vice President, Finance and Chief Financial Officer  
Valeant Pharmaceuticals International, Inc.  
2150 St. Elzéar Blvd. West  
Laval, Quebec  
Canada H7L 4A8

**Re: Valeant Pharmaceuticals International, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed April 29, 2016  
File No. 001-14956**

Dear Mr. Herendeen:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Sharon M. Blume

Sharon M. Blume  
Accounting Branch Chief  
Office of Healthcare and Insurance