

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
April 7, 2010**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

Biovail Corporation

File No. 1-14956 - CF#24766

Biovail Corporation submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on February 26, 2010.

Based on representations by Biovail Corporation that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

| | |
|---------------|---------------------------|
| Exhibit 2.1 | through March 1, 2020 |
| Exhibit 2.2 | through March 1, 2020 |
| Exhibit 2.3 | through March 1, 2020 |
| Exhibit 10.1 | through March 1, 2020 |
| Exhibit 10.2 | through March 1, 2020 |
| Exhibit 10.3 | through March 1, 2020 |
| Exhibit 10.5 | through March 1, 2020 |
| Exhibit 10.6 | through March 1, 2020 |
| Exhibit 10.15 | through March 1, 2020 |
| Exhibit 10.16 | through March 1, 2020 |
| Exhibit 10.20 | through March 1, 2020 |
| Exhibit 10.21 | through March 1, 2020 |
| Exhibit 10.22 | through March 1, 2020 |
| Exhibit 10.23 | through March 1, 2020 |
| Exhibit 10.24 | through March 1, 2020 |
| Exhibit 10.25 | through March 1, 2020 |
| Exhibit 10.26 | through March 1, 2020 |
| Exhibit 10.27 | through March 1, 2020 |
| Exhibit 10.28 | through March 1, 2020 |
| Exhibit 10.11 | through February 26, 2013 |
| Exhibit 10.12 | through February 26, 2013 |
| Exhibit 10.13 | through February 26, 2013 |

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| | |
|---------------|---------------------------|
| Exhibit 10.17 | through March 1, 2015 |
| Exhibit 10.18 | through March 1, 2015 |
| Exhibit 10.19 | through March 1, 2015 |
| Exhibit 10.29 | through May 9, 2012 |
| Exhibit 10.36 | through February 26, 2012 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Christian Windsor
Special counsel