## UNITED STATES SECURITIES AND EXCHANGE COMMISSION March 14, 2019

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

## **Bausch Health Companies Inc.**

File No. 1-14956 - CF#37236

Bausch Health Companies Inc. 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 20, 2019.

Based on representations by Bausch Health Companies Inc. 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 exhibits will not be released to the public for the time periods specified:

Exhibit 10.25 through December 31, 2028 Exhibit 10.28 through December 31, 2028

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

Vanessa Countryman Acting Secretary