

**VIA EMAIL**

December 14, 2011

Office of the Secretary  
Public Company Accounting Oversight Board  
1666 K Street, N.W.  
Washington, D.C. 20006-2803

File Reference: PCAOB Rulemaking Docket Matter No. 37 – Concept Release on Auditor Independence and Audit Firm Rotation

Members of the Board:

Allergan, Inc., a Delaware corporation (“Allergan”) appreciates the opportunity to respond to the Public Company Accounting Oversight Board’s (“PCAOB”) *Concept Release on Auditor Independence and Audit Firm Rotation* (the “Concept Release”). Allergan is a publicly traded, multi-specialty health care company listed on the New York Stock Exchange under the symbol “AGN.”

Allergan supports the PCAOB’s continued efforts to maximize audit quality by focusing on auditor independence, objectivity and professional skepticism and recognizes these attributes as the foundation of public trust in the audit profession. However, we do not support mandatory audit firm rotation because do not believe that such a mandate will improve audit quality. On the contrary, we believe that audit firm rotation would materially diminish the quality and efficiency of audits, while significantly increasing both cost and administrative burden on corporations.

We refer the Members of the Board to comment letter number 82 on the Concept Release submitted by BMC Software on November 28, 2011. We concur with the detailed arguments stated therein and believe those arguments are a sound basis for concluding that audit firm rotation is contrary to the PCAOB’s goal of maximizing audit quality.

Thank you for your consideration.

Sincerely,

James F. Barlow  
Senior Vice President,  
Corporate Controller (Principal Accounting Officer)  
Allergan, Inc.