



DIVISION OF  
CORPORATION FINANCE

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

October 3, 2024

Brian Mueller  
Chief Financial Officer  
BioMarin Pharmaceutical Inc.  
770 Lindero Street  
San Rafael, California 94901

**Re: BioMarin Pharmaceutical Inc.**  
**Form 10-K for the fiscal year ended December 31, 2023**  
**Filed February 26, 2024**  
**Form 10-Q for the quarterly period ended June 30, 2024**  
**Filed August 5, 2024**  
**File No. 000-26727**

Dear Brian Mueller:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Life Sciences

cc: Eric Davis