

January 30, 2023

Stephen P. Carey
Senior Vice President, Finance and Chief Financial Officer
ANI Pharmaceuticals, Inc.
210 Main Street West
Baudette , Minnesota 56623

Pharmaceuticals, Inc.

Fiscal Year Ended December 31, 2021
2022

Re: ANI

Form 10-K for

Filed March 15,

File No. 001-31812

Dear Stephen P. Carey:

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,

Division of Corporation Finance
Office of Life Sciences