

November 14, 2018

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

Re: ANI Pharmaceuticals, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed February 27, 2018  
File No. 001-31812

Dear Mr. 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

Office of Healthcare

Corporation Finance  
& Insurance