



July 16, 2020

VIA EDGAR

Securities and Exchange Commission  
Filing Desk  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Mr. Courtney Lindsay

Re: ANI Pharmaceuticals, Inc.  
Registration Statement on Form S-3  
(File No. 333-239771)

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, ANI Pharmaceuticals, Inc. hereby requests that the above-referenced Registration Statement on Form S-3 be made effective at 4:00 p.m., Washington D.C. time, on July 17, 2020, or as soon thereafter as practicable.

Very truly yours,

/s/ Stephen P. Carey

Stephen P. Carey  
Vice President, Finance and Chief Financial Officer

cc: Karen A. Dempsey (Orrick, Herrington & Sutcliffe LLP)

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