

July 14, 2020

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

Pharmaceuticals, Inc.

Statement on Form S-3

Re: ANI

Registration

Filed July 9, 2020  
File No. 333-239771

Dear Mr. Carey:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Lindsay at (202) 551-7237 with any questions.

Please contact Courtney

Sincerely,

Division of Corporation Finance

Office of Life Sciences