



DIVISION OF  
CORPORATION FINANCE

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

October 31, 2017

Stephen 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 Fiscal Year Ended December 31, 2016**  
**Filed March 2, 2017**  
**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 by the staff.

Division of Corporation Finance  
Office of Healthcare & Insurance