

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

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 Corporation Finance Office of Healthcare & Insurance