

Mail Stop 6010

May 21, 2008

Mr. Mark I. Gittleman
Chief Financial Officer and Secretary
Elite Pharmaceuticals, Inc.
165 Ludlow Avenue
Northvale, New Jersey 07647

Re: Elite Pharmaceuticals, Inc.
Revised preliminary proxy statement filed May 21, 2008
File No. 1-10581

Dear Mr. Gittleman:

We have completed our review of your preliminary proxy statement and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Scott H. Rosenblatt, Esquire
Reitler Brown & Rosenblatt LLC
800 Third Avenue, 21st Floor
New York, New York 10022-7604