

Via Facsimile and U.S. Mail  
Mail Stop 4720

March 2, 2010

Mr. Mark T. Frost  
Senior Vice President, Administration,  
Chief Financial Officer and Treasurer  
Albany Molecular Research, Inc.  
21 Corporate Circle, PO Box 15098  
Albany, New York 12212

**Re: Albany Molecular Research, Inc.**  
**Form 10-K for the Year Ended December 31, 2008**  
**File No. 000-25323**

Dear Mr. Frost:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief