

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 3, 2006

Lisa Gopalakrishnan  
Executive Vice President and Chief Financial Officer  
Abraxis BioScience, Inc.  
11777 San Vicente Boulevard  
Suite 550  
Los Angeles, CA 90049

**Re: Abraxis BioScience, Inc.  
Form 10-K for the year ended December 31, 2005  
Filed on March 10, 2006  
File No. 000-33407**

Dear Ms. Gopalakrishnan:

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

Sincerely,

Kevin Woody  
Branch Chief