



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

November 3, 2016

Via E-mail

Mr. William J. Peters  
Chief Financial Officer  
Amphastar Pharmaceuticals, Inc.  
11570 6<sup>th</sup> Street  
Rancho Cucamonga, CA 91730

**Re: Amphastar Pharmaceuticals, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2015**  
**Filed March 15, 2016**  
**File No. 1-36509**

Dear Mr. Peters:

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,

/s/ Jim B. Rosenberg

Jim B. Rosenberg  
Senior Assistant Chief Accountant  
Office of Healthcare and Insurance