

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 13, 2006

Mr. Zan Guerry  
Chief Executive Officer  
Chattem, Inc.  
1715 West 38<sup>th</sup> Street  
Chattanooga, TN 37409

**Re: Chattem, Inc.**  
**Form 10-K for the fiscal year ended November 30, 2005**  
**File No. 000-05905**

Dear Mr. Guerry:

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

Sincerely,

Joseph P. Roesler  
Accounting Branch Chief