

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 19, 2006

Mr. Jeffrey A. Whitnell  
Chief Financial Officer  
Akorn, Inc.  
2500 Millbrook Drive  
Buffalo Grove, IL 60089

**Re: Akorn, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Form 10-Q for the Quarterly Period Ended March 31, 2006**  
**File No. 001-32360**

Dear Mr. Whitnell:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief