

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 15, 2007

Arthur S. Przybyl  
Chief Executive Officer  
Akorn, Inc.  
2500 Millbrook Drive  
Buffalo Grove, Illinois 60089

**Re: Akorn, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 16, 2007**  
**File Number: 001-32360**

Dear Mr. Przybyl:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief