



DIVISION OF  
CORPORATION FINANCE

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

September 2, 2010

Joseph P. Bonaccorsi  
Senior Vice President and General Counsel  
Akorn, Inc.  
1925 Field Court, Suite 300  
Lake Forest, IL 60045

**Re: Akorn, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**DEF 14A filed April 30, 2010**  
**Form 10-Q for the Quarter Ended March 31, 2010**  
**File No. 001-32360**

Dear Mr. Bonaccorsi:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director