



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