

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 28, 2007

Mr. Francis I. Perier, Jr.  
Senior Vice President - Finance and Chief Financial Officer  
Forest Laboratories, Inc.  
909 Third Avenue  
New York, NY 10022-4731

Re: **Forest Laboratories, Inc.**  
**Form 10-K for Fiscal Year Ended March 31, 2006**  
**Filed on June 14, 2006**  
**File No. 001-05438**

Dear Mr. Perier:

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

Sincerely,

Joel Parker  
Accounting Branch Chief