

Via Facsimile and U.S. Mail
Mail Stop 6010

October 10, 2008

Mr. Brian J. Kearns
Chief Financial Officer
Lannett Company, Inc.
9000 State Road
Philadelphia, PA 19136

**Re: Lannett Company, Inc.
Forms 10-K for Fiscal Years Ended June 30, 2005, 2006 and 2007
File No. 1-31298**

Dear Mr. Kearns:

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

Sincerely,

Carlton E. Tartar
Branch Chief