



DIVISION OF
CORPORATION FINANCE

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

May 13, 2021

Timothy C. Crew
Chief Executive Officer
Lannett Company, Inc.
9000 State Road
Philadelphia, PA 19136

Re: Lannett Company, Inc.
Registration Statement on Form S-3
Filed May 7, 2021
File No. 333-255866

Dear Mr. Crew:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Bradley S. Rodos, Esq.