

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 6, 2007

Mr. James M. Frates  
Chief Financial Officer  
Alkermes, Inc.  
88 Sidney Street  
Cambridge, MA 02139-4136

**Re: Alkermes, Inc.**  
**Form 10-K for the Fiscal Year Ended March 31, 2005**  
**Form 10-Q for the Quarterly Period Ended June 30, 2005**  
**File No. 001-14131**

Dear Mr. Frates:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief