

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 25, 2007

Mr. Richard F. Pops  
Chief Executive Officer and Director  
Alkermes, Inc.  
88 Sidney Street  
Cambridge, MA 02139-4234

**Re: Alkermes, Inc.**  
**Form 10-K for the Year Ended March 31, 2006**  
**Filed June 14, 2006**  
**File No. 001-14131**

Dear Mr. Pops:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief