

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 25, 2007

Mr. Jitendra N. Doshi  
Chief Financial Officer  
Caraco Pharmaceutical Laboratories, Ltd.  
1150 Elijah McCoy Drive  
Detroit, Michigan 48202

**Re: Caraco Pharmaceutical Laboratories, Ltd.  
Form 10-K for Fiscal Year Ended March 31, 2006  
Filed on June 14, 2006  
Form 10-K for Fiscal Year Ended December 31, 2004  
Filed on March 15, 2005  
File No. 001-31773**

Dear Mr. Doshi:

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant