

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 1, 2007

Mr. Steve Dubin  
Chief Executive Officer and Director  
Martek Biosciences Corporation  
6480 Dobbin Road  
Columbia, MD 21045

**Re: Martek Biosciences Corporation  
Form 10-K for Fiscal Year Ended October 31, 2006  
File No. 0-22354**

Dear Mr. Dubin:

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant