

Mail Stop 6010

December 12, 2007

Mr. Kevin Quinlan
Chief Financial Officer
Anika Therapeutics, Inc.
160 New Boston Street
Woburn, Massachusetts 01801

Re: Anika Therapeutics, Inc.
Form 10-K for the fiscal year ended December 31, 2006
Filed March 13, 2007
Form 10-Q for the quarter ended September 30, 2007
File No. 001-14027

Dear Mr. Quinlan:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant