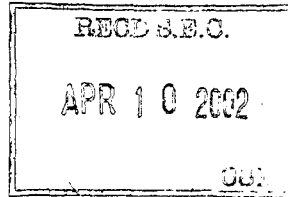




American Stock Exchange
 86 Trinity Place
 New York, NY 10006-1872
 T 212 306 1000



1-31298

April 10, 2002

Ms. Krista M. Hughes
 Branch Chief
 Filer Support 2
 Office of Filing Information
 Securities and Exchange Commission
 Judiciary Plaza
 450 Fifth Street, NW
 Washington, D.C. 20549

Dear Ms. Hughes:

This is to certify that on April 10, 2002, The American Stock Exchange, Inc. (the "Exchange") received from Lannett Company, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Stock, par value \$.001 per share

We further certify that the above described securities have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

PROCESSED
 APR 17 2002
 THOMSON
 FINANCIAL

Sincerely,

Bryan Fischer
 Director
 Listing Qualifications Department

cc: Herbert Scholl