

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

February 28, 2024

Carter Ward
Chief Financial Officer
ELITE PHARMACEUTICALS INC /NV/
165 Ludlow Avenue
Northvale, NJ 07647

Re: ELITE PHARMACEUTICALS INC /NV/ Form 10-K for the Fiscal Year Ended March 31, 2023 Filed June 29, 2023 File No. 001-15697

Dear Carter Ward:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Life Sciences