

Mail Stop 6010

April 14, 2008

Francis I. Perier, Jr.  
Senior Vice President – Finance and  
Chief Financial Officer  
Forest Laboratories, Inc.  
909 Third Avenue  
New York, NY 10022

**Re: Forest Laboratories, Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2007  
File No. 001-05438**

Dear Mr. Perier:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director