

Mail Stop 4720

October 16, 2009

Arthur P. Bedrosian
Chief Executive Officer
Lannett Company, Inc.
9000 State Road
Philadelphia, PA 19136

**Re: Lannett Company, Inc.
Registration Statement on Form S-3
Filed October 2, 2009
File No. 333-162318**

Dear Mr. Bedrosian:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

1. On both your cover page and in the fee table please separately identify and quantify the number of shares being registered for resale.
2. We note that your Form 8-K filed February 20, 2008 was not timely filed, thus making you ineligible to use Form S-3. If you believe your company is eligible to use Form S-3 please provide an analysis explaining why.
3. Please revise your incorporation by reference to include the Forms 8-K filed July 9, 2009, July 17, 2009 and September 11, 2009 and the Form 8-A12B filed April 10, 2002.

4. We note that your CFO/Controller signed on behalf of the company, but not in his capacity as CFO/Controller. Please include the signature of your CFO/Controller in that capacity.
5. As you are registering debt securities please include the ratio of earnings to fixed charges, as required by Item 3 of Form S-3 and Item 503(d) of Regulation S-K. Further, in accordance with Instruction 3 to Item 503(d), please file an exhibit to your registration statement to show the figures used to calculate the ratios.

* * *

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

Arthur P. Bedrosian
Lannett Company, Inc.
October 16, 2009
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We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Michael Rosenthal at 202-551-3674 or me at 202-551-3715 with any questions.

Sincerely,

Jeffrey P. Riedler
Assistant Director

cc: Bradley S. Rodos
Fox Rothschild LLP
2000 Market Street, 10th Floor
Philadelphia, PA 19103
215-299-2150