

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 14, 2006

Mr. James A. Mack  
Chairman of the Board of Directors,  
President and Chief Executive Officer  
Cambrex Corporation  
One Meadowlands Plaza  
East Rutherford, New Jersey 07073

**Re: Cambrex Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed May 26, 2006**  
**File No. 001-10638**

Dear Mr. Mack:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief