

Via Facsimile and U.S. Mail  
Mail Stop 4720

May 18, 2010

Mr. Steven M. Klosk  
President and Chief Executive Officer  
Cambrex Corporation  
One Meadowlands Plaza  
East Rutherford, New Jersey 07073

**Re: Cambrex Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**File No. 001-10638**

Dear Mr. Klosk:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief