



DIVISION OF  
CORPORATION FINANCE

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

December 20, 2017

Tom G. Vadaketh  
Executive Vice President and Chief Financial Officer  
Cambrex Corporation  
One Meadowlands Plaza  
East Rutherford, NJ 07073

**Re: Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed February 3, 2017**  
**File No. 001-10638**

Dear Mr. Vadaketh:

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 by the staff.

Division of Corporation Finance  
Office of Healthcare & Insurance