

Mail Stop 6010

December 12, 2007

Mr. Kevin Quinlan  
Chief Financial Officer  
Anika Therapeutics, Inc.  
160 New Boston Street  
Woburn, Massachusetts 01801

**Re: Anika Therapeutics, Inc.  
Form 10-K for the fiscal year ended December 31, 2006  
Filed March 13, 2007  
Form 10-Q for the quarter ended September 30, 2007  
File No. 001-14027**

Dear Mr. Quinlan:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant