



DIVISION OF
CORPORATION FINANCE

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

March 23, 2011

Mr. Tae Heum Jeong
Chief Financial Officer
Rexahn Pharmaceuticals, Inc.
15245 Shady Grove Road, Suite 455
Rockville, MD 20850

Re: Rexahn Pharmaceuticals, Inc.
Form 10-K for the year ended December 31, 2009
Filed March 31, 2010
Schedule 14A filed April 26, 2010
File No. 001-34079

Dear Mr. Jeong:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief Accountant