



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4546

November 15, 2016

Via E-mail

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
Filed March 14, 2016
File No. 001-34079**

Dear Mr. Jeong:

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 of action by the staff.

Sincerely,

/s/ Erin K. Jaskot, for

Suzanne Hayes
Assistant Director
Office of Healthcare and Insurance