

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 2, 2009

Mr. Ted T.H. Jeong  
Rexahn Pharmaceuticals, Inc.  
Chief Financial Officer  
9620 Medical Center Drive  
Rockville, Maryland 20850

**Re: Rexahn Pharmaceuticals, Inc.  
Item 4.01 Form 8-K  
Filed March 2, 2009  
File No. 001-34079**

Dear Mr. Jeong:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Tabatha Akins  
Staff Accountant