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October 1, 2010

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Ms. Keira Nakada  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

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

Dear Ms. Nakada:

On behalf of Rexahn Pharmaceuticals, Inc. (the "Company"), we hereby request that the Staff (the "Staff") of the Securities and Exchange Commission (the "Commission") grant the Company an extension for filing its response to the Staff's comments regarding the above referenced Annual Report on Form 10-K for the year ended December 31, 2009 ("Form 10-K") and Schedule 14A filed on April 26, 2010 ("Schedule 14A") contained in the Staff's letter to Dr. Chang Ahn dated September 17, 2010. The Company expects to file its response to the Staff's comments on the Form 10-K and Schedule 14A on or before October 15, 2010.

The Company thanks you for your consideration of the requested extension and is available to answer any questions you may have.

Respectfully submitted,

/s/Hwan Kim

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