

**Rexahn Pharmaceuticals, Inc.**  
15245 Shady Grove Road, Suite 455  
Rockville, MD 20850

September 30, 2020

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F. Street, NE  
Washington, D.C. 20549  
Attention: Abby Adams  
Dorrie Yale

**Re: Rexahn Pharmaceuticals, Inc.  
Registration Statement on Form S-4  
File No. 333-239702  
Acceleration Request**

**Requested Date: October 2, 2020  
Requested Time: 9:00 A.M. Eastern Time**

Dear Ms. Adams and Ms. Yale:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Rexahn Pharmaceuticals, Inc. (the "**Company**") hereby respectfully requests that the above-referenced Registration Statement on Form S-4 (File No. 333-239702) (the "**Registration Statement**") be declared effective at the "Requested Date" and "Requested Time" set forth above, or as soon as practicable thereafter, or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. The Company hereby authorizes each of William Intner and Stephen Nicolai of Hogan Lovells US LLP, counsel to the Company, to make such request on its behalf.

Please confirm the effectiveness of the Registration Statement with William Intner of Hogan Lovells US LLP by telephone at (410) 659-2778 or, in his absence, Stephen Nicolai of Hogan Lovells US LLP by telephone at (267) 675-4642.

Sincerely,

REXAHN PHARMACEUTICALS, INC.

/s/ Douglas J. Swirsky  
Douglas J. Swirsky  
President and Chief Executive Officer

cc: William Intner, Hogan Lovells US LLP

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