



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