



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

DIVISION OF  
CORPORATION FINANCE

October 7, 2019

Douglas J. Swirsky  
President, Chief Executive Officer and Director  
REXAHN PHARMACEUTICALS, INC.  
15245 Shady Grove Rd  
Suite 455  
Rockville, Maryland 20850

**Re: REXAHN PHARMACEUTICALS, INC.**  
**Form 10-K for Fiscal Year Ended December 31, 2018**  
**Filed March 7, 2019**  
**File No. 001-34079**

Dear Mr. Swirsky:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Life Sciences