

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

January 15, 2021

Dr. Roger Crystal Chief Executive Officer Opiant Pharmaceuticals, Inc. 233 Wilshire Blvd., Suite 280 Santa Monica, CA 90401

> Re: Opiant Pharmaceuticals, Inc. Registration Statement on Form S-3 Filed January 11, 2021 File No. 333-252012

Dear Dr. Crystal:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences