



DIVISION OF  
CORPORATION FINANCE

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

November 19, 2020

Mahesh Patel  
Chief Executive Officer  
Lipocine Inc.  
675 Arapeen Drive, Suite 202  
Salt Lake City, Utah 84108

**Re: Lipocine Inc.**  
**Registration Statement on Form S-3**  
**Filed November 13, 2020**  
**File No. 333-250072**

Dear Mr. Patel:

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 Courtney Lindsay at (202) 551-7237 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences