



DIVISION OF  
CORPORATION FINANCE

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

November 2, 2017

Robert Radie  
President and Chief Executive Officer  
Egalet Corporation  
600 Lee Road, Suite 100  
Wayne, PA 19087

**Re: Egalet Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 13, 2017**  
**File No. 001-36295**

Dear Mr. Radie:

We have completed our review of your filing. 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 by the staff.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Megan C. Timmins