



DIVISION OF  
CORPORATION FINANCE

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

December 7, 2016

Gerri A. Henwood  
President and Chief Executive Officer  
Recro Pharma, Inc.  
490 Lapp Rd.  
Malvern, PA 19355

**Re: Recro Pharma, Inc.**  
**Registration Statement on Form S-1**  
**Filed December 1, 2016**  
**File No. 333-214856**

Dear Ms. Henwood:

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 Joseph McCann at (202) 551-6262 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance