



DIVISION OF
CORPORATION FINANCE

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

March 8, 2021

J. David Enloe, Jr.
President and Chief Executive Officer
Recro Pharma, Inc.
490 Lapp Road
Malvern, PA 19355

Re: Recro Pharma, Inc.
Registration Statement on Form S-3
Filed February 26, 2021
File No. 333-253571

Dear Mr. Enloe:

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 Dillon Hagius at 202-551-7976 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Jennifer L. Porter