



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4546

December 14, 2016

Via E-mail

Mr. George Elston
Chief Financial Officer and Treasurer
Juniper Pharmaceuticals, Inc.
23 Arch Street
Boston, MA 02110

Re: Juniper Pharmaceuticals, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2015
Filed March 10, 2016
File No. 001-10352

Dear Mr. Elston:

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 of action by the staff.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg
Senior Assistant Chief Accountant
Office of Healthcare and Insurance