



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

February 21, 2017

VIA E-mail

Mr. David E. Riggs  
Chief Financial Officer  
Eagle Pharmaceuticals, Inc.  
50 Tice Boulevard, Suite 315  
Woodcliff Lake, New Jersey 07677

**Re: Eagle Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed February 29, 2016**  
**File No. 001-36306**

Dear Mr. Riggs:

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/ Sharon M. Blume

Sharon M. Blume  
Accounting Branch Chief  
Office of Healthcare and Insurance