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

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

May 28, 2021
Date of Report (Date of earliest event reported)

ETON PHARMACEUTICALS, INC.
(Exact name of registrant as specified in its charter)

Delaware	**001-38738**	**37-1858472**
(State of incorporation)	**(Commission File Number)**	**(I.R.S. Employer Identification Number)**

21925 W. Field Parkway, Suite 235
Deer Park, Illinois 60010-7278
(Address of principal executive offices) (Zip code)

(847) 787-7361
(**Registrant's telephone number, including area code)**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

[ ] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

[ ] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

[ ] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

[ ] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	**Trading symbol(s)**	**Name of each exchange on which registered**
Common Stock, par value $0.001 per share	**ETON**	**NASDAQ Global Market**

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company [X]

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. [X]

Item 8.01 Other Events.

On May 28, 2021, Eton Pharmaceuticals, Inc. (the "company") received an update on the zonisamide oral suspension project, which the company previously sold to Azurity Pharmaceuticals. Eton was notified that its partner received a Complete Response Letter("CRL") from the U.S. Food and Drug Administration ("FDA") regarding the New Drug Application for zonisamide oral suspension. The only deficiencies listed in the CRL were related to the Facility Inspections section. The inspection of the third-party manufacturing facility was unable to occur due to travel restrictions. The FDA did not provide a timeline for the inspection but stated that it intends to inspect the facility once travel restrictions are lifted. Eton's partner is responsible for all regulatory activities and will remain in communication with the FDA. Pursuant to terms of the sale, Eton is entitled to milestone payments and royalties on future sales of the product.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: May 28, 2021

By: */s/ W. Wilson Troutman*
W. Wilson Troutman
Chief Financial Officer and Secretary
(Principal Financial Officer)