

April 12, 2023

Sean Brynjelsen  
President and Chief Executive Officer  
Eton Pharmaceuticals, Inc.  
21925 W. Field Parkway, Suite 235  
Deer Park, IL 60010

Pharmaceuticals, Inc.

Statement on Form S-3

Re: Eton

Registration

Filed April 7, 2023  
File No. 333-271196

Dear Sean Brynjelsen:

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.

Navai at 202-551-4676 with any questions.

Please contact Arzhang

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Geoffrey Morgan