

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

May 27, 2020

W. Wilson Troutman
Principal Financial and Accounting Officer
Eton Pharmaceuticals, Inc.
21925 W. Field Parkway, Suite 235
Deer Park, IL 60010-7208

Re: Eton Pharmaceuticals, Inc. Form 10-K for the Fiscal Year Ended December 31, 2019 Filed March 5, 2020 File No. 001-38738

Dear Mr. Troutman:

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,

Division of Corporation Finance Office of Life Sciences