



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

January 30, 2017

Via E-mail

Rajesh C. Shrotriya, M.D.  
Chief Executive Officer  
Spectrum Pharmaceuticals, Inc.  
11500 South Eastern Avenue, Suite 240  
Henderson, Nevada 89052

**Re: Spectrum Pharmaceuticals, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed March 14, 2016  
File No. 001-35006**

Dear Dr. Shrotriya:

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