

January 5, 2017

VIA EDGAR

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Mail Stop 4546  
Washington, D.C. 20549

Attn: Mr. Jim B. Rosenberg  
Ms. Lisa Vanjoske

**RE: Sucampo Pharmaceuticals, Inc.  
Form 8-K dated November 9, 2016  
Filed November 9, 2016  
File No. 1-33609**

Ladies and Gentlemen:

We are responding to comments received from the staff of the Division of Corporation Finance (the "Staff") of the U.S. Securities and Exchange Commission (the "Commission") by letter to Sucampo Pharmaceuticals, Inc. (the "Company") dated December 28, 2016 with respect to the Company's Current Report on Form 8-K filed on November 9, 2016 (the "Comments"). Set forth below are the Company's responses to the Comments.

**Form 8-K dated November 9, 2016**

**Exhibit 99.1**

1. You state "This press release contains non-GAAP earnings and adjusted EBITDA as listed in the first table above, which is GAAP net income before interest, tax, depreciation, amortization, stock option expense and intangible impairment." This description does not describe all the adjustments made to arrive at the non-GAAP measure. Please confirm that, in future similar exhibits, you will revise your narrative description of what your non-GAAP measure represents to be consistent with how those measures are determined as presented in the table

**Response to Comment 1:**

In response to the Staff's comment, the Company will ensure in future filings that its narrative description of what its non-GAAP measures represent is consistent with how those measures are determined as presented in the tables.

---

**Exhibit 99.2**

2. Please confirm that, in future similar exhibits, you will include reconciliations to the most comparable GAAP measures as required by Rule 100(a)(2) of Regulation G.

**Response to Comment 2:**

In response to the Staff's comment, the Company confirms that in future similar exhibits it will include reconciliations to the most comparable GAAP measures as required by Rule 100(a)(2) of Regulation G.

Please email any additional comment letters concerning the above-referenced filing to [asmith@sucampo.com](mailto:asmith@sucampo.com) with a copy to [jmiller@sucampo.com](mailto:jmiller@sucampo.com) and direct any questions or comments concerning the above-referenced filing or this response letter to the either Andrew Smith or Joe Miller via email or phone at 240-223-3639 or 240-223-3601, respectively.

Very truly yours,



Andrew Smith, Chief Financial Officer  
Sucampo Pharmaceuticals, Inc.

cc: Matthias Alder, Executive Vice President, General Counsel and Corporate Secretary,  
Sucampo Pharmaceuticals, Inc.  
Joe Miller, Vice President, Finance, Sucampo Pharmaceuticals, Inc.  
Alex Driggs, Vice President, Legal Affairs and Deputy General Counsel,  
Sucampo Pharmaceuticals, Inc.  
Brent B. Siler, Cooley LLP