



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

DIVISION OF  
CORPORATION FINANCE

March 25, 2019

Leslie Auld  
Chief Financial Officer  
Aeterna Zentaris Inc.  
315 Sigma Drive  
Summerville, South Carolina 29486

**Re: Aeterna Zentaris Inc.**  
**Form 20-F for the Year Ended December 31, 2017**  
**Filed March 28, 2018**  
**Form 6-K for the Month of May 2018**  
**Filed May 7, 2018**  
**File No. 001-38064**

Dear Ms. Auld:

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 Healthcare & Insurance