



DIVISION OF  
CORPORATION FINANCE

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

September 12, 2018

Richard W. Pascoe  
Chief Executive Officer and Secretary  
Apricus Biosciences, Inc.  
11975 El Camino Real, Suite 300  
San Diego, CA 92130

**Re: Apricus Biosciences, Inc.**  
**Registration Statement on Form S-4**  
**Filed August 31, 2018**  
**File No. 333-227166**

Dear Mr. Pascoe:

We have limited our review of your registration statement to those issues we have addressed in our comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

Form S-4 Filed August 31, 2018

General

1. We note that you have a pending request for confidential treatment relating to Exhibits 10.33, 10.34, and 10.35. Please be advised that we will not be in a position to declare your registration statement effective until we resolve any issues concerning the confidential treatment request.

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.

Richard W. Pascoe  
Apricus Biosciences, Inc.  
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Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Jeffrey Gabor at 202-551-2544 or Erin Jaskot at 202-551-3442 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Jacob D. Steele, Esq.