



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

July 20, 2017

Via E-mail

Scott Murcay  
Chief Financial Officer  
AirXpanders, Inc.  
1047 Elwell Court  
Palo Alto, California 94303

**Re: AirXpanders, Inc.**  
**Registration Statement on Form 10**  
**Filed May 1, 2017**  
**File No. 000-55781**

Dear Mr. Murcay:

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/ Amanda Ravitz

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Mark Weeks  
Cooley LLP