



DIVISION OF  
CORPORATION FINANCE

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

April 11, 2023

Raffi Asadorian  
Chief Financial Officer  
ACELRX PHARMACEUTICALS INC  
25821 Industrial Boulevard  
Suite 400  
Hayward, CA 94545

**Re: ACELRX PHARMACEUTICALS INC**  
**Form 8-K filed March 30, 2023**

Dear Raffi Asadorian:

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 Life Sciences