



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