



DIVISION OF
CORPORATION FINANCE

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

August 7, 2023

Vincent J. Angotti
Chief Executive Officer
AcelRx Pharmaceuticals, Inc.
25821 Industrial Boulevard, Suite 400
Hayward, CA 94545

Re: AcelRx Pharmaceuticals, Inc.
Registration Statement on Form S-3
Filed August 2, 2023
File No. 333-273589

Dear Vincent J. Angotti:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: John T. McKenna, Esq.