



DIVISION OF  
CORPORATION FINANCE

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

August 22, 2024

Narayan Prabhu  
Chief Financial Officer  
Reviva Pharmaceuticals Holdings, Inc.  
10080 N. Wolfe Road, Suite SW3-200  
Cupertino, CA 95014

**Re: Reviva Pharmaceuticals Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-38634**

Dear Narayan Prabhu:

We have completed our review of your filings. 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