



DIVISION OF
CORPORATION FINANCE

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

August 28, 2023

Craig Collard
Executive Vice President, Chief Financial Officer
HERON THERAPEUTICS, INC. /DE/
4242 Campus Point Court
Suite 200
San Diego, California 92121

**Re: HERON THERAPEUTICS, INC. /DE/
Registration Statement on Form S-3
Filed August 23, 2023
File No. 333-274167**

Dear Craig Collard:

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 Tamika N. Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Ryan A. Murr