



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