



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

March 2, 2017

Via E-Mail

Scott Durbin  
Chief Financial Officer  
Viveve Medical, Inc.  
150 Commercial Street  
Sunnyvale, California 94086

**Re: Viveve Medical, Inc.  
Registration Statement on Form S-1  
Filed February 23, 2017  
File No. 333-216187**

Dear Mr. Durbin:

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 Laurie Abbott at (202) 551-8071 with any questions.

Sincerely,

/s/ Laurie Abbott for

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Bradley A. Bugdanowitz, Esq.  
Goodwin Procter LLP