



DIVISION OF  
CORPORATION FINANCE

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

December 22, 2020

Scott Durbin  
Chief Executive Officer  
Viveve Medical, Inc.  
345 Inverness Drive South  
Building B, Suite 250  
Englewood, CO 80112

**Re: Viveve Medical, Inc.**  
**Registration Statement on Form S-1**  
**Filed December 18, 2020**  
**File No. 333-251517**

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Heidi Mayon, Esq.