

June 17, 2020

Vincent J. Angotti
Chief Executive Officer
Acelrx Pharmaceuticals Inc.
351 Galveston Drive
Redwood City, CA 94063

Pharmaceuticals Inc.
Statement on Form S-3

Re: Acelrx

Registration

Filed June 12, 2020
File No. 333-239156

Dear Mr. Angotti:

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 Paul Fischer at 202-551-3415 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

David Ambler, Esq.