

April 11, 2023

Raffi Asadorian  
Chief Financial Officer  
ACELRX PHARMACEUTICALS INC  
25821 Industrial Boulevard  
Suite 400  
Hayward, CA 94545

Re: ACELRX

PHARMACEUTICALS INC

Form 8-K filed

March 30, 2023

Dear Raffi Asadorian:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Life Sciences