

August 7, 2023

Vincent J. Angotti
Chief Executive Officer
AcelRx Pharmaceuticals, Inc.
25821 Industrial Boulevard, Suite 400
Hayward, CA 94545

Pharmaceuticals, Inc.
Statement on Form S-3
2023

Re: AcelRx
Registration
Filed August 2,
File No. 333-273589

Dear Vincent J. 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.

Howes at 202-551-3370 with any questions.

Please contact Tyler

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

John T. McKenna, Esq.