

October 22, 2019

David G. Kalergis  
Chief Executive Officer  
Diffusion Pharmaceuticals Inc.  
1317 Carlton Avenue, Suite 200  
Charlottesville, VA 22902

Re: Diffusion Pharmaceuticals Inc.  
Registration Statement on Form S-1  
Filed October 16, 2019  
File No. 333-234234

Dear Mr. Kalergis:

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 Jeffrey Gabor at 202-551-2544 with any questions.

Sincerely,  
Division of  
Office of Life

Corporation Finance

Sciences

cc: David S. Rosenthal, Esq.