

September 29, 2020

Robert J. Cobuzzi, Jr.
Chief Executive Officer
Diffusion Pharmaceuticals Inc.
1317 Carlton Avenue
Suite 200
Charlottesville, VA 22902

Pharmaceuticals Inc.
Statement on Form S-3
2020

Re: Diffusion
Registration
Filed September 25,
File No. 333-249057

Dear Dr. Cobuzzi:

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.

Sarmento at 202-551-3798 with any questions.

Please contact Ada D.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:
Esq.

David S. Rosenthal,