

May 21, 2019

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

Re: Diffusion Pharmaceuticals Inc.  
Registration Statement on Form S-3  
Filed May 16, 2019  
File No. 333-231541

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

Corporation Finance

Healthcare & Insurance

cc: David S. Rosenthal, Esq.