

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

May 26, 2017

David Kalergis Chief Executive Officer Diffusion Pharmaceuticals Inc. 2020 Avon Court, #4 Charlottesville, VA 22902

> Re: Diffusion Pharmaceuticals Inc. Registration Statement on Form S-3 Filed May 17, 2017 File No. 333-218062

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 Dorrie Yale at 202-551-8776 with any questions.

Division of Corporation Finance Office of Healthcare & Insurance