



DIVISION OF  
CORPORATION FINANCE

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

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 Corporation Finance  
Office of Healthcare & Insurance

cc: David S. Rosenthal, Esq.